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REPORT

OF THE

AUDITOR-GENERAL

ON

APPROPRIATION ACCOUNTS

FOR THE

YEAR ENDED 30TH JUNE,

1882.

FOR THE INFORMATION OF PARLIAMENT.

OTTAWA:
PRINTED BY MACLEAN, ROGER & CO., WELLINGTON STREET.
1882.

INDEX.

AUDITOR GENERAL'S REPORT.

APPROPRIATION ACCOUNTS.

	PAGE
Interest on Public Debt	2
Sinking Funds—Statement of	5
Premium and Exchange	7
Sinking Fund Expenditure	8
Redemption of Debt	9
Charges of Management	10
The Governor-General	20
Lieutenant-Governors	20, 21
Governor-General's Secretary's Office	22
Privy Council	23
Department of Justice	24
" " Penitentiaries Branch	24
" Militia and Defence	26
" Secretary of State	28
" Interior	30
" Indian Affairs	32
Office of Auditor-General	33
Finance Department	34
Treasury Board	34
Department of Inland Revenue	36
Customs Department	38
Post Office Department	40
Bureau of Agriculture	43
Department of Marine and Fisheries	45
" Public Works	46
" Railways and Canals	48
Civil Service Board	42
Extension of Staff, &c	50
Recapitulation Civil Government	51
Governor-General's Secretary's Office (Contingencies of)	52
Privy Council Office "	55
Department of Justice "	56
Penitentiary Branch "	58
Militia and Defence "	59
Secretary of State "	61
Department of Interior "	63
Indian Affairs "	66
Auditor-General's office "	68
Finance Department "	69
Customs "	71
Inland Revenue "	73
Public Works "	75
Post Office "	78
Bureau of Agriculture "	80
Marine and Fisheries "	82
Railways and Canals "	84
Treasury Board "	86
Departments generally "	87
Post-Office and Finance Department "	88
High Commissioner in England "	89

PAGE

Stationery Office—(Stock Account) 91, 93
Civil Service Board 92
All Departments—Recapitulation 94
Administration of Justice 96
Dominion Police 117
Penitentiaries 119
Legislation 130
Arts, Agriculture, and Statistics 144
Immigration and Quarantine 146
Pensions 157
Militia 161
Intercolonial Railway (Capital) 164
Railways and Canals (Capital) 169
" " (Income) 188
Public Works—(Capital) 197
" (Income) 201
Ocean and River Service 312
Lighthouse and Coast Service 316
Fisheries 318
Scientific Institutions 319
Marine Hospitals, &c 320
Steamboat Inspection 321
Inspection of Insurance Companies 322
Subsidies to Provinces 324
Geological Survey 326
Indians (Consolidated Fund) 332
Indians (Trust Fund) 345
North-West Mounted Police 355
Miscellaneous 361
Customs (Collection) 373
Excise " 378
Culling Timber 379
Weights, Measures, and Gas 380
Inspection of Staples 381
Adulteration of Food 382
Minor Revenue Expenditure 383
Railways in Operation 386
Canals (Salaries and Contingencies of) 401
Collection of Canal Tolls 402
Collection of Slide and Boom dues 403
Public Works Revenue 404
Post Office 413
Dominion Lands 418
Unprovided Items, &c 429

A.

Auditor-General 33, 68
Agriculture 43, 80
Administration of Justice 96
Arts, Agriculture and Statistics 144
Adulteration of Food 382
Appropriations, Balances of 429
Advertising (Public Works) 310

B.

Balances of Appropriations 429

C.

Canadian Pacific Railway 429
Charges of Management 10

PAGE

Customs, Department of 38, 71, 373
Contingencies 52
Canals (Collection of Tolls) 402
Customs, Collection of Revenue 33, 61, 373
Culling Timber 379
Canals (Officers Contingencies) 401
Civil Service Board 42, 92

D.

Departments, All 94
Departments Generally 87
Dredging 294
Dominion Police 117
Dominion Lands 418

E.

Excise 378
Extension of Staff, &c 50

F.

Finance, Department of 34, 69
Fisheries 318
Food, Adulteration of 382

G.

Governor General The, and Lieut. Governors 20
Governor General's Secretary 22, 52
Geological Survey 326

H.

Harbours and Rivers 292
Harbours and Breakwaters, Ontario 280
" " Quebec 270
" " New Brunswick 263
" " Nova Scotia 256
" " P. E. Island 260
" " Manitoba 288
" " British Columbia 290
" " (Maritime Provinces generally) 268
High Commissioner in England 89
Hospitals for Sick and Distressed Seamen 320

I, J.

Justice, Department of 24, 56
Justice, Administration of 96
Interest on Public Debt 2
Inland Revenue, Department of 36, 73
Immigration and Quarantine 146
Intercolonial Railway 386
" " (Maintenance) 164, 399
Interior Department 30, 63
Improvement of Navigable Rivers 292
Inspection of Insurance Companies 322
Insurance Companies, Inspection of 324
Inspection of Steamboats 321
Inspection of Staples 381
Indian Department 32, 66

PAGE

Indians (Consolidated Fund) 332
Indians (Trust Fund) 345

L.

Legislation 130
Lighthouse and Coast Service 316
Lieut.-Governors 20

M.

Militia and Defence, Department of 26, 59
Marine and Fisheries, Department of 45, 82
Militia 161
Meteorological Observatories 319
Marine Hospitals, &c 320
Miscellaneous 361
" Public Works (Advertising of) 310
Minor Revenue Expenditure 383

N.

North-West Mounted Police 355

O.

Ocean and River Steam Service 312

P.

Privy Council 55, 23
Public Works, Department of 84, 46
Post Office Department 40, 78
" " (Maintenance of) 413
Police (Dominion) 117
Penitentiaries 119
Prince Edward Island Railway 386
" " (Maintenance) 165
Pensions 157
Public Works 197, 241, 312
" (Miscellaneous) 306
Public Buildings, Ottawa 217
" Ontario 221
" Quebec 228
" Manitoba 245
" New Brunswick 236
" Nova Scotia 242
" British Columbia 250
" Prince Edward Island 241
" North-West Territories 248
" Generally 252
Penitentiaries (Maintenance) 119
Police, North-West Mounted 355
Post Office 413
Premium and Exchange 7

Q.

Quarantine, Immigration and 146

R.

Railways and Canals 48, 84, 169, 188, 404
Railways (Maintenance) 386

PAGE

Rents, Repairs, &c 237
Revenues, Minor 383
Recapitulation, All Services 51
Railways in Operation 386
Revenue, Collection of 373
Redemption of Debt 9

S.

Sinking Funds 4, 8
Secretary of State, Department of 28, 61
Steamboat Inspection 321
Scientific Institutions 319
Stationery Office, Statement of 93
Subsidies to Provinces 324
Slide and Boom Dues 403
Staples, Inspection of 381

T.

Treasury Board 34, 86
Telegraphs 301
Telegraph Lines 302

U.

Unprovided Items, Statement of 429

W.

Weights, Measures and Gas 380

AUDITOR-GENERAL'S REPORT

FOR THE

YEAR ENDED 30TH JUNE, 1882.

I have the honor to transmit my Report on the Appropriation Accounts for 1881-82.

In addition to recording changes directed by the Treasury Board in the ways of making expenditure, I find it unnecessary to refer to more than the few following points.

BALANCES OF APPROPRIATIONS.

In my Report for 1878-79, I suggested the advisability of repealing that part of Section 36 of the Audit Act which gives to the Governor in Council the power of expending in the first three months of a financial year the unused part of a grant of the preceding year. I feel so strongly the inconvenience of the existing practice, that I take the liberty of again bringing the subject to the notice of Parliament.

The law as it now stands has the effect of encumbering the accounts with two sets of appropriations on many items in the Supply Bill, as it has become the almost invariable rule with some Departments to obtain an Order in Council bringing forward all their unexpended balances. This power adds nothing to the Government's ability to make needed expenditure, as a Governor General's Warrant under Section 32 can in all proper cases provide the necessary interim authority.

INSIDE CIVIL SERVICE.

The term "Inside Civil Service" should, I think, be defined so as to include, not only those who are paid under Civil Government Salaries and Contingencies, but also those charged on other votes, though doing the same kind of departmental work. So much attention is given to the comparison of the Civil Government expenditure of different years, that grave objections would arise to transferring in future to Civil Government the wages of such a number of persons. On the other hand, if it is wise to apply examination tests and the Superannuation Act, to give statutory increases and promotions, and to limit additions to regular salaries in the one case, it is certainly the same in the other. The Inside Civil Service Rules might be applied without changing the present classification of expenditure.

TIMES OF PAYING SALARIES.

Although the salaries of permanent employees are usually voted as a certain amount per annum, it has so long been the custom to pay them by the month that I have looked upon it as being the intention of Parliament that they should be so paid. It is, however, well that I should be directed as to the time when the monthly salaries should be paid, if Parliament thinks the matter of sufficient importance.

ADDITIONS TO SALARIES.

I have interpreted the 49th section of the Civil Service Act as applying only to those employed under the Act, and therefore as allowing the Parliamentary staff, and other permanent employees not included in Schedules A and B, to receive addition to their salaries without being expressly mentioned in the Supply Bill.

ELECTION EXPENSES.

Although the expenditure for the general election of 1882 does not appear in this year's accounts, I refer to a few items to which it has been found difficult to apply the Audit demanded by the Audit Act.

Copies of Voters' Lists are paid for at ten cents a hundred words, by the tariff. It is plainly impossible to verify the correctness of the charges by counting the words on each list. I would suggest that the tariff be changed to allow payment for a certain sum for each name on the Roll. A distinction should also be drawn between written and printed lists.

Many complaints have been made that the allowance of ten cents a mile for travelling expenses is not sufficient.

A fixed tariff for printing would relieve me from much labor and endless disputes.

The following letters, replies, &c., have been thought worthy of publication :—

AUDITOR GENERAL'S OFFICE, November 28, 1882.

SIR,—I am often asked to authorize the Dominion Auditors to countersign duplicate cheques to replace those lost in the mails.

I think it would be an improvement if the Treasury Board were to request the various Departments to register all letters containing cheques, as I learn is done in the Departments of Finance, Interior and Indian Affairs. A cheque could then be traced to the owner if received by him, and proof of reasonable care on his part could be demanded before a duplicate would issue.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor General.

The Secretary of the Treasury Board.

EXTRACT from the minutes of a meeting of the Honorable The Treasury Board, held at Ottawa on the 4th day of December, 1882:

AUDIT.

The Board had under consideration a communication from the Auditor-General stating that he is often asked to authorize the Dominion Auditors to countersign duplicate cheques to replace those lost in the mails.

The Auditor-General considers that it would be an improvement if the Treasury Board were to request the various Departments to register all letters containing cheques. A cheque could then be traced to the owner, if received by him, and proof of reasonable care on his part could be demanded before a duplicate would issue.

The Board submit the communication for the favorable consideration of Council.

C. H. TERRY,
for the Secretary.

Approved by Council, December 6, 1882.

AUDITOR GENERAL'S OFFICE, December 28, 1881.

SIR,—With reference to the remarks copied on the accompanying sheets, of Mr. William Seely, the Dominion Auditor at St. John, and which appear on page 382 of the Civil Service Commission Report, I think it my duty to call your attention, (whether the local auditors are in any sense to be considered as connected with this office or not), to the admission of Mr. Seely, that he in effect exercises no control over the expenditure when he countersigns cheques. It seems to me that one of two things should be done. The Auditors should be instructed not to countersign any cheques without receiving such evidence of the indebtedness of the Government as an examination of the vouchers or other available information can give, or they should be relieved of the duty of countersigning. While it is important to continue any reasonable check on expenditure, it is unwise to have the appearance without the reality, and it would be well to save other officials and the public the inconvenience and loss of time necessary to obtain a countersignature which means nothing.

I have the honor to be, &c.,
J. L. McDOUGALL,
Auditor-General.

The Secretary of the Treasury Board.

AUDITOR GENERAL'S OFFICE, October 6, 1882.

(*Circular to Departments.*)

SIR,—I beg to call your attention to an Order in Council of August 20, 1869, which requires that all Departmental credit cheques should be signed by the Deputy of the Department and some other person in it.

I have the honor to be, &c.,
J. L. McDOUGALL,
Auditor-General.

CERTIFIED COPY of a Report of a Committee of the Honorable the Privy Council, approved by His Excellency the Governor General in Council, on the 24th July, 1882.

The Committee have had before them a Report dated 21st July, 1882, from the Sub-Committee of the Privy Council, who were charged with the duty of reporting

what action should be taken to give effect to the provisions of the Civil Service Act, 1882.

The Committee concur in the recommendation of the said Report herewith annexed, and advise that the same be approved and carried into effect.

JOHN J. McGEE.

(Copy.)

OTTAWA, July 21st, 1882.

The Sub-Committee of the Privy Council who were charged with the duty of reporting what action should be taken by the Governor in Council to give effect to the provisions of the Civil Service Act, 1882, beg to report :—

C. S. Act, 1882, Sec. 3. 1. They recommend the appointment of three Examiners, one of whom should be thoroughly conversant with the French language.

Sec. 5. 2. That the members of the Board of Examiners be paid ten dollars per diem exclusive of travelling expenses.

Sec's. 5 and 6. 3. That the Board of Examiners be authorized to obtain from time to time the assistance of persons who have had experience in education, each of such persons to be paid five dollars per diem, exclusive of travelling expenses, for such time as his services may be required.

Sec. 4. 4. That the Board be directed to frame rules for its own guidance, and submit them to the Governor in Council for approval.

Sec. 24. 5. That a circular be addressed to the Head of each Department requesting him to furnish a list of the number of each class necessary in his Department.

Sec. 28. 6. That the fee to be paid by each applicant for examination be fixed at two dollars, such fee to be transmitted with the application for examination.

Sec. 36. Sec. 43. 7. The Sub-Committee further recommend that the Deputy Heads of Departments be directed to prepare regulations for promotion, and that the Head of each Department be requested to submit without delay a classification of the staff of their respective Departments.

Sec. 50. 8. That the Treasury Board prepare and submit for the approval of the Governor in Council, Attendance Books to be used in both the Inside and Outside Service.

(Signed), A. CAMPBELL,
Chairman.

CERTIFIED COPY of a Report of a Committee of the Honourable the Privy Council, approved by His Excellency the Governor General in Council, on the 27th July, 1882.

The Committee have had under consideration the annexed Extract from the Minutes of a Meeting of the Treasury Board, dated 24th July, 1882, having reference to Rules in connection with the Civil Service Act, 1882.

On the recommendation of the Minister of Finance, the Committee advise that the said Minute and recommendations therein submitted, be approved and carried into effect.

JOHN J. McGEE.

CIVIL SERVICE.

The Board had before them a memorandum from the Secretary of the Treasury Board in connection with the Civil Service Act, passed at the last Session of the Dominion Parliament, and they now submit the following Rules for the favourable consideration of Council :—

(1.) In the creation, by Orders in Council, of Chief Clerks, First Class Clerks, Second Class Clerks and Third Class Clerks, the reports on which the Orders will be founded to state in each case the recommendation of the Deputy Head, giving the reasons which, in his opinion, render it desirable to create such offices. (*Vide* Sec. 12, 14, 16 and 18.)

(2.) The Board recommend in the reports to Council, recommending that Probationary Clerks receive permanent appointments, it be stated in accordance with Sec. 33, that in each case the Deputy-Head had signified to the Head of the Department, in writing, that the Clerk is considered by him as competent for the duty of the Department.

(3.) The Board recommend that the Statutory increases be paid in future on the reports of the several Deputy-Heads stating the officers who are eligible, and whom for reasons of efficiency they consider should receive the same, such reports to be approved by the heads of the Departments.

(4.) The Board recommend that in accordance with Section 35, for the purposes of the Audit Office, the Auditor-General make such recommendations and render such returns as are required.

(5.) The Board recommend that for the full understanding of the Estimates to be hereafter submitted to Parliament, reports be prepared by the several Deputy-Heads of the changes and new appointments they recommend to be made in the staff of the various Departments, giving the reasons therefor, such report to be prepared on or before the 1st January, and to be approved by the Heads of the Departments. (*Vide* Sec. 37.)

(6.) The Board recommend that after the 1st of October next, the authority of an Order in Council be obtained for the employment of temporary Clerks for more than one month; and to carry out the provisions of Section 45 the Deputy-Heads of the several Departments to which Extra Clerks are now attached do render to the Heads of the Departments reports on the qualifications of said Extra Clerks, with a view to their retention if necessary, and also with reference to the remuneration to be granted to them.

(7.) The Board recommend that in all cases where longer leave of absence be considered necessary than the period allowed by the Statute, the assent of the Governor in Council be obtained, in accordance with Sec. 47, Sub-sec. 2.

(8.) The Board recommend that the Clerks shall not be allowed to leave their respective Departments, unless sent on official business by the Deputy-Head, nor shall they spend any time out of their respective offices unless through necessity or upon assigning a sufficient reason when called upon to do so by the Deputy-Head.

(9.) The Board recommend that in accordance with sec. 50, Attendance Books be kept in the several Departments and in the office of the Auditor General at Ottawa, and in the several offices of the Outside Service therein named; that the hours of attendance in the Departments and in the Audit Office at Ottawa be from 9.30 a.m., till 4 p.m., except on Sundays and legal holidays, and on Saturdays from 9.30 a.m., till 1 p.m., except during the Session of Parliament, when, if required, the Heads of Departments or Deputy-Heads to have power in their discretion to retain for longer attendance such officers as may be required; also, that at any time, if the Public Service requires it, the Heads of Departments or Deputy-Heads to have the right to call for the attendance of all or any of the Officers or Clerks an an earlier or later hour than those named. The Board also recommend, in accordance with section 50, that all Officers and Clerks of whatever rank do sign their names in the Attendance Book, with the hour of their arrival; the Attendance Books in the Departments to be closed at 10 a.m. by drawing a line, under which late arrivals to sign their names; that the Deputy-Heads or those acting for them for the Inside Service, and the principal Officers of the Outside Service, do initial the Attendance Books daily, noting the names of those who may be absent and the cause of their absence, and that once in each year on or before the 1st of January, the Deputy-Heads to report to the Heads of the Departments on the attendance of the employés, both for the Inside and Outside Service. The Board further recommend that in the matter of employés

going out to luncheon, the Order in Council of the 2nd April, 1879, be re-enacted, and that in those cases where leave be granted, a medical certificate to be submitted.

(10.) The Board recommend that to carry out the provisions of the Act relating to Superannuation, (Section 54,) they be furnished in each case with a report of the Head of the Department, recommending such superannuation and giving his reasons therefor, and in case of ill-health, the same to be accompanied by a medical certificate.

(11.) The Board recommend that the particular attention of the Deputy-Heads be called to Section 54, Sub-section 3, wherein it is provided that only those *hereafter* to be appointed, who come under the provisions of the Civil Service Act, are deemed eligible for superannuation, and that due care be taken that no abatements be deducted from the salaries of any persons who may be hereafter employed and who do not come under the provisions of the Act.

(12.) The Board recommend that an Establishment Book to cover names, rank, salaries and promotions be kept for the Treasury Board, and that the Deputy-Heads of the several Departments be requested to furnish yearly to the Secretary, on or before the 1st January, statements of the changes made in the several Departments both in the Inside and Outside Service.

(13.) The Board recommend that as the allowances under the Superannuation Act are based upon the average salaries paid to Public Servants during the last three years of their being in office, the Deputy-Heads of those Departments wherein the Heads may determine the salaries be requested to furnish the Secretary of the Board with statements of changes in salaries authorized by the Heads of the Departments.

(14.) The Board recommend that the Secretary of the Board do present yearly to them a list of those Officers in the Public Service over the age of 60 years, giving the age of each, and for this reason the Establishment Book be written up with all despatch.

(15.) The Board recommend that to carry out the provisions of Section 55, Sub-sec. 3, the Deputy-Heads of the several Departments do furnish to the Secretary of the Treasury Board the names of Officers appointed to positions vacated through superannuation, and that they do state the salary granted, and whether the vacancy has been filled by promotion or by a new appointment.

(16.) The Board recommend that the Board of Examiners do render to the Auditor General, from time to time, lists of those persons who have passed qualifying examinations.

(17.) It being the desire of the Board to carry out the provisions of the Act, they recommend that their Minute of the 28th of January, 1879, be re-enacted as far as regards employés obtaining and using political influence to procure promotion.

Respectfully submitted,

S. L. TILLEY,

Minister of Finance and Chairman of the Honourable the Treasury Board.

I cannot close without placing on record the universal willingness shown by the various Departments to supply me with all necessary information.

J. L. McDOUGALL,

Auditor-General.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, January 15, 1883.

APPROPRIATION ACCOUNTS

FOR FISCAL YEAR ENDED 30TH JUNE, 1882.

Appropriation Accounts for Fiscal Year end d 30th June, 1882.

INTEREST ON PUBLIC DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure	Expenditure compared with Estimate. Less than Estimated.	More than Estimated.
Payable in London.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Consolidated Canadian 5 per cent. Loan ..... *a*	.....	1,568,730 12	1,568,681 42	48 70	
5 per cent. Loan (12 Vic., cap. 5), due Jan. 1, 1882	.....	2,956 50	2,956 50		
Issue of Canada, at 6 per cent..... *b*	.....	273,195 20	274,188 00	.....	992 80
do New Brunswick, at 6 per cent	.....	269,194 80	269,194 80		
do Nova Scotia, at 6 per cent. .	.....	64,970 00	64,970 00		
do British Columbia do	.....	55,480 00	55,480 00		
do Dominion, at 4 per cent.... .	.....	3,562,400 00	3,562,400 00		
do do 5 do .... *c*	.....	121,666 67	121,666 66	0 01	
do Prince Edward Island, at 6 per cent..... *d*	.....	65,466 40	55,947 20	9,519 20	
	.....	5,984,059 69	5,975,484 58	8,575 11	
Payable in Canada.					
Issue of Canada, at 5 per cent	.....	5,722 50	5,722 50		
do Nova Scotia, at 6 per cent. .	.....	57,115 20	57,115 20		
do New Brunswick, at 6 per cent	.....	7,374 00	7,374 00		
do Prince Edward Island, at 6 per cent..... .	.....	3,600 00	3,600 00		
do Prince Edward Island, due Sept. 21, 1881..... *e*	.....	538 93	1,185 00	.....	646 07
do Prince Edward Island, due June 1, 1882... ..... *f*	.....	4,790 96	5,220 00	.....	429 04
Debentures, 6 per cent..... .	.....	32,280 00	32,280 00		
A Stock, 6 per cent..... .	.....	918 00	918 00		
A do 6 do redeemable Sept. 30, 1881..... *g*	.....	21 17	84 00	.....	62 83
B do 6 do ..... *h*	.....	2,776 97	1,737 84	1,039 13	
A do 5 do ..... *i*	.....	21,903 84	21,903 80	0 04	
B do 5 do	.....	141,305 00			
B do 5 do ½-yearly dividends..... .	131,958 42				
B do 5 do interest on withdrawals..... *j*	2,850 55				
	.....		134,808 97	6,496 03	
C do 5 do ..... *k*	.....	3,080 80	3,080 78	0 02	
D do 5 do	.....	319,980 90			
D do 5 do ½-yearly dividends..... .	313,805 66				
D do 5 do interest on withdrawals..... *l*	2,757 85				
	.....		316,563 51	3,417 39	
Savings Banks:—					
Post Office, 4 per cent .... *m*	.....	176,148 15	291,065 07	.....	114,916 92
do 5 do ..... *n*	.....	7,765 00	.....	7,765 00	
Toronto, at 4 do ..... *o*	.....	18,646 49	19,420 89	.....	774 40
Winnipeg 4 do ..... *p*	.....	6,143 59	12,597 28	.....	6,453 69
Nova Scotia 4 do ..... *q*	.....	140,376 60	176,337 77	.....	35,961 17
Carried forward.....	.....	6,934,547 79	7,066,499 19	.....	131,951 40

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INTEREST ON PUBLIC DEBT—*Concluded.*

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward		6,934,547 79	7,066,499 19		131,951 40
Payable in Canada—Concluded.					
Savings Banks:					
New Brunswick, at 4 per cent. *r*		90,458 50	115,086 30		24,627 80
British Columbia 4 do *s*		56,649 50	60,955 17		4,305 67
Prince Edward Island, at 4 per cent. *t*		21,489 69	27,551 20		6,061 51
Indian Fund, at 6 per cent. *u*		70,704 63	67,385 97	3,318 66	
do 5 do *v*		93,971 16	98,877 56		4,906 40
Widows' Pensions and Uncommuted Stipends, at 5 per cent. *w*		570 08	416 56	153 52	
Interest on Trust Funds, at 5 per cent.		192,155 95			
Interest on Trust Funds, Ontario	136,696 62				
do do Quebec *x*	55,459 32				
			192,155 94	0 01	
Probable amount required to meet interest on new loans *y*		400,000 00		400,000 00	
C. P. R. Co.—Interest on Security. *z*			54,575 34		54,575 34
do Interest on Land Grant Bonds, Deposit Account *a'*			27,648 39		27,648 39
Seignorial Indemnity to Townships *b'*			237 48		237 48
Compensation to Seigniors. *c'*			23,758 02		23,758 02
Bank of Montreal, London—Interest on account current *d'*			1,367 65		1,367 65
W. W. Fitzgerald—Interest on deposit of $140, at 4 per cent. *e'*			37 83		37 83
L. M. M. Willett—Interest on price of Commissary Island *f'*			35 65		35 65
Interest on Quebec Harbor Sinking Fund, at 3 per cent. *g'*			4,093 09		4,093 09
London and Lancashire Insurance Co.—Interest on deposit, at 6 per cent. *h'*			123 13		123 13
Total		7,860,547 30	7,740,804 47	119,742 83	

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDOUGALL,
Auditor-General.

STATEMENT of the Public Debt payable in London, showing the amount of each Loan bearing Interest, 30th June, 1882, and the Interest paid during the Year 1881–82.

—	—	Amount.	Amount.	Interest.
	£ s. d.	£ s. d.	$ cts.	$ cts.
Issue of Canada at 5 per cent. :				
22 Vic., Cap. 84 and 14	.....	6,446,636 2 9	31,373,629 20	1,568,681 42
12 Vic., Cap. 5	.....	.....	.....	2,956 50
Issue of Canada at 6 per cent. :				
19 and 20 Vic., cap. 86, and 12 Vic., Cap. 5	228,900 0 0			
22 Vic., Cap. 83, and 20 Vic., Cap. 17	268,200 0 0			
— Vic., Cap. —	200 0 0			
		497,300 0 0	2,420,193 33	274,188 00
Issue of New Brunswick at 6 per cent. :				
New Brunswick and Canada Railway	42,000 0 0			
19 Vic., Cap. 14 and 16, N.B.	96,800 0 0			
19 Vic., Cap. 16, N.B.	782,100 0 0			
		920,900 0 0	4,481,713 33	269,194 80
Issue of Nova Scotia at 6 per cent. :				
27 Vic., Cap. 6, N.S.	.....	222,500 0 0	1,082,833 33	64,970 00
Issue of British Columbia at 6 per cent. :				
British Columbia Loan Act, 1863	50,000 0 0			
Vancouver Loan Act, 1863	40,000 0 0			
British Columbia Loan Act	100,000 0 0			
		190,000 0 0	924,666 67	55,480 00
Issue of Dominion at 4 per cent. :				
Guaranteed Loan of 1869	1,500,000 0 0			
do 1873	1,500,000 0 0			
do 1873 (Rupert's Land).	300,000 0 0			
do 1875	1,500,000 0 0			
do 1878	1,500,000 0 0			
		6,300,000 0 0	30,660,000 00	1,226,400 00
Unguaranteed Loan of 1874	4,000,000 0 0			
do 1875	1,000,000 0 0			
do 1876	2,500,000 0 0			
do 1878	1,500,000 0 0			
do 1879	3,000,000 0 0			
		12,000,000 0 0	58,400,000 00	2,336,000 00
Issue of Dominion at 5 per cent. :				
Intercolonial Railway Loan	.....	500,000 0 0	2,433,333 34	121,666 66
Issue of Prince Edward Island at 6 per ct. :				
24 Vic., Cap. 4, P.E.I.	.....	40,400 0 0	196,613 33	55,947 20
		27,117,736 2 9	131,972,982 53	5,975,484 58

STATEMENT of Sinking Funds held against Debt in England, showing the Amount of each Fund, 30th June, 1882, and the Interest received during the Year 1881--82.

—	Amount.			Amount.		Interest.	
Sinking Fund.	£	s.	d.	$	cts.	$	cts.
Consolidated Canadian Loan	1,296,725	15	3	6,310,731	96	287,960	30
Intercolonial Railway Loan	458,000	0	0	2,228,933	34	92,101	67
Rupert's Land Loan	51,800	0	0	252,093	31	10,847	80
British Columbia Loans	170,600	0	0	830,253	35	37,297	84
Loan of 1874	181,590	11	10	883,740	89	32,330	67
do 1875	154,232	10	6	750,598	27	27,811	10
do 1876	69,657	4	1	338,998	39	11,865	42
do 1878	84,238	16	2	409,962	20	14,094	36
do 1879	38,100	0	0	185,420	00	5,280	33
	2,504,944	17	10	12,190,731	71	519,589	49

FINANCE DEPARTMENT,
OTTAWA, November 16, 1882.

SIR,—Referring to your letter of the 13th instant, I have now the honor to enclose herewith statement of the appropriation accounts for the service for "Interest on Public Debt" for the fiscal year ended June 30th, 1882, and to give you the following explanations of the causes of the differences between the estimates and the expenditures:—

a and *b*. Error in calculation.

c. Calls for no remarks.

d. A less expenditure caused by redemption of principal on the 1st January, 1882.

e, *f*, and *g*. Interest estimated from the 1st July, 1881, instead of for the full half year.

h. Diminution caused by redemption of 6 per cent. stock.

i and *k*. Call for no remarks.

j and *l*. Diminution caused by withdrawal of 5 per cent. stock.

m, *o*, *p*, *q*, *r*, *s* and *t*. Increase caused by increased deposits in the Savings Banks.

n. Diminution caused by the rate of interest at 5 per cent. having been discontinued.

u and *w*. Diminution caused by decrease of capital.

v. Increase caused by increase of capital.

x. Calls for no remarks.

y. Was the probable amount required to meet interest on new loans. No new loans were placed on the market, the increase in Savings Banks and Pacific Railway deposits being sufficient to carry on the increased services of the year.

z. Interest on security of the Pacific Railway deposit not estimated for, as the Act was passed after the estimates were laid before Parliament.

a'. Interest on the Land Grant Bonds of the Pacific Railway not estimated for the same reason as *z*.

b', *c'*. Expected to have been paid off before this.

d'. Included in the estimate for new loans.

e' and *f'*. Interest on deposits for purchase of lands, which purchases were not completed, and on the principal of which interest was allowed. I consider should not have been charged to Interest on Public Debt.

g'. Interest on Quebec Harbor Sinking Fund omitted to be estimated for.

h'. Interest allowed London and Lancashire Insurance Company while deposit was in abeyance.

I have the honor to be, &c.,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

PREMIUM AND EXCHANGE.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Premium and Exchange	.....	20,000 00			
Premium on Bonds purchased for Sinking Funds:—					
Consolidated Canadian Loan	21,124 76				
Intercolonial Railway Loan.	12,680 10				
Rupert's Land Loan	1,660 14				
British Columbia Loans	4,706 67				
Loans of 1874, 1875, 1876, 1878 and 1879	24,347 43				
	64,519 10				
Exchange on remittances to British Columbia	2,850 00				
Exchange on remittances to London.	1,106 65				
A. R. G., Montreal—Loss on Mexican gold coin	0 75				
		.....	68,476 50	.....	48,476 50

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

FINANCE DEPARTMENT, November 16, 1882.

SIR,—Referring to your letter of the 13th instant, I have now the honor to enclose statement of expenditure, compared with estimate for the services of "Premium and Exchange." The increase over the estimate is occasioned by the securities for Sinking Fund having been purchased at rates over par. An increased sum has been asked during the current fiscal year, from Parliament, and I believe the expenditure will not run over the estimate.

I have the honor to be, &c.,
J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

SINKING FUND.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Consolidated Canadian Loan	438,862 83	418,211 87	20,650 96	
Intercolonial Loan	253,096 19	224,840 00	28,256 19	
Rupert's Land Loan	25,671 51	23,846 67	1,824 84	
British Columbia Loan	67,428 81	54,993 33	12,435 48	
Dominion 4 per cent. Loan, 1874	131,729 74	123,815 06	7,914 68	
do do 1875	126,056 20	118,790 95	7,265 25	
do do 1876	73,970 46	69,613 17	4,357 29	
do do 1878-79	204,590 01	192,094 75	12,495 26	
	1,321,405 75	1,226,205 80	95,199 95	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

FINANCE DEPARTMENT, November 16, 1882.

SIR,—Referring to your letter of the 13th instant, I have the honor to enclose herewith Appropriation Accounts for "Sinking Fund," for fiscal year ended 30th June, 1882, and to state that the expenditure is less than the estimate, on account of investments having been made at rates over par. The services for the current year will be on a different footing, and the investments under the Sinking Fund will show the exact amounts paid.

I have the honor to be, &c.,
J. M. COURTNEY,
Deputy Minister of Finance

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

REDEMPTION OF DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Estimates.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Province of Canada Sterling Debentures..... .... *a*	.....	2,622,646 67	2,654,766 67	.....	32,120 00
Province of New Brunswick Sterling Debentures	.....	9,733 33	9,733 33		
Province of Prince Edward Island Sterling Debentures..... ..... *b*	.....	.....	813,706 67	.....	813,706 67
Province of Prince Edward Island Currency Debentures..... *c*	.....	126,500 00	117,000 00	9,500 00	
Dominion Stock, 6 per cent. A	8,700 00				
do 6 do B.....	28,964 22				
do 5 do B..	184,500 00				
do 5 do D ... *d*	340,073 07				
		.....	562,237 29	.....	562,237 29
Compensation to Seigniors..... *e*	.....	.....	149,659 80	.....	149,659 80
Provincial Notes, Nova Scotia ... *f*	.....	.....	215 09	.....	215 09
		2,758,880 00	4,307,318 85	.....	1,548,438 85

I certify that this account has been examined under my directions and is correct.

Examined,
F. HAYTER.

J. L. McDOUGALL,
Auditor-General.

FINANCE DEPARTMENT,
OTTAWA, November 16, 1882.

SIR,—Referring to your letter of the 13th inst., I have now the honor to enclose herewith statement of Appropriation Accounts for "Redemption of Debt," for fiscal year ended 30th June, 1882, and give you the following explanations of the variations between the estimates and the expenditures:—

a. Caused by an amount of past due debentures, unpaid in the previous fiscal year, now paid off.

b. Caused by redemption of debentures which were issued for thirty years, but were subsequently found to be redeemable, at the option of the Government, in ten years.

c. Caused by certain debentures not having been tendered for payment during the fiscal year.

d. Caused by payment of stocks before maturity.

e. This item was expected to be paid off in previous fiscal year.

f. A small amount of Provincial Notes belonging to the old Province of Nova Scotia, and now redeemed.

I have the honor to be, &c.,
J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CHARGES OF MANAGEMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Financial Inspector	.....	2,600 00	2,600 00		
Office of Assistant Receiver-General, Toronto *a*	.....	8,100 00	7,231 57	868 43	
Office of Assistant Receiver-General, Montreal *b*	.....	5,500 00	5,681 04	.....	181 04
Auditor and Assistant Receiver-General, Halifax *c*	.....	10,100 00	10,921 15	.....	821 15
Auditor and Assistant Receiver-General, St. John, N.B. *d*	.....	11,400 00	11,400 12	.....	0 12
Auditor and Assistant Receiver-General, Winnipeg	3,050 00				
do Supplementary *e*	500 00				
		3,550 00	4,454 77	.....	904 77
Auditor and Assistant Receiver-General, Victoria, B C *f*	.....	7,000 00	6,628 30	371 70	
Auditor and Assistant Receiver-General, Charlottetown	4,000 00				
do Supplementary *g*	500 00				
		4,500 00	3,919 70	580 30	
Auditor and Assistant Receiver-General, Prince Arthur's Landing *h*	.....	.....	407 22	.....	407 22
Country Savings Banks, New Brunswick, Nova Scotia and British Columbia *i*	.....	12,700 00	14,084 16	.....	1,384 16
Savings Bank Agent at Wallace, N S *j*	.....	200 00	183 32	16 68	
London Agents—					
Commission on debt redeemed *k*	.....	26,323 80	7,024 59	19,299 21	
Commission on interest paid *l*	.....	58,000 00	30,828 35	27,171 65	
Commission and Brokerage, Consolidated Canadian Loan Sinking Fund	.....	4,416 08			
Commission, Consolidated Canadian Loan Sinking Fund	3,023 48				
Brokerage Consolidated Canadian Loan Sinking Fund *m*	1,045 55				
		.....	4,069 03	347 05	
Brokerage, Intercolonial Loan Sinking Fund *n*	.....	632 74	649 70	.....	16 96
Brokerage, Rupert's Land Loan Sinking Fund *o*	.....	64 18	85 17	.....	20 99
Brokerage, British Columbia Loan Sinking Fund *p*	.....	168 57	380 81	.....	212 24
Brokerage, Sinking Funds, Loans of 1874, '75, '76, '78 and '79	.....	4,022 59			
Commission, Sinking Funds, Loans of 1874, '75, '76, '78 and '79	2,098 18				
Brokerage, Sinking Funds, Loans of 1874, '75, '76, '78 and '79. *q*	1,260 78				
		.....	3,358 96	663 63	
Carried forward	.....	159,277 96	113,907 96	45,370 00	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CHARGES OF MANAGEMENT—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	.....	159,277 96	113,907 96	45,370 00	.....
London Agents—					
Stamps, postages and telegrams. *r*	.....	2,000 00	6,395 25	.....	4,395 25
Commutation of stamp duty on Inscribed Bonds..... *s*	.....	.....	4,916 55	.....	4,916 55
Expenses in connection with the issue and redemption of Dominion Notes..... *t*	.....	30,000 00	5,763 46	24,236 54	
Printing, advertising, inspection, express charges, &c., including the printing of Dominion Notes *u*	.....	25,000 00	60,091 84	.....	35,091 84
Total.....	.....	216,277 96	191,075 06	25,202 90	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

Charges of Management—Details of Expenditure.

Service.	$ cts.	$ cts.	$ cts.
Financial Inspector			2,600 00
Office of Assistant Receiver-General, Toronto :—			
Salaries		6,397 55	
Contingencies—Coin and note expenses	30 15		
Postage, telegrams and telephone	188 69		
Caretaker and office cleaning	98 00		
Gas	87 51		
Water	37 50		
Fuel	146 68		
Repairs	42 82		
Subscriptions	10 00		
Printing	4 50		
Queen's Printer	49 80		
Stationery	42 38		
Stationery Office	64 84		
Sundries	31 15		
		834 02	
			7,231 57
Office of Assistant Receiver-General, Montreal :—			
City and District Savings Bank		5,500 00	
Contingencies—Rent of boxes	115 00		
Cash book	30 00		
Boxes for silver	27 80		
Stationery	3 00		
Stationery Office	1 00		
Queen's Printer	4 24		
		181 04	
			5,681 04
Office of Assistant Receiver-General and Auditor, Halifax :—			
Assistant Receiver-General's Office :			
Salaries		5,875 00	
Contingencies—Postage	79 00		
Cleaning office	50 46		
Furniture and repairs	42 42		
Telegrams	35 52		
Labor and truckage	9 40		
Coin expenses	12 62		
Subscriptions	6 00		
Printing	2 00		
Sundries	17 56		
		254 98	
Audit Office :			
Salaries		3,600 00	
Contingencies—Postage	81 27		
Telegrams	51 47		
Cleaning office	60 00		
Subscriptions	19 00		
Printing	2 25		
Sundries	15 65		
		229 64	
Contingencies of both offices—Stationery Office	113 70		
Queen's Printer	299 83		
Maintenance of Dominion Building	548 00		
		961 53	
			10,921 15
Carried forward			26,433 76

Charges of Management—Details of Expenditure—*Continued.*

Service.	$ cts.	$ cts.	$ cts.
Brought forward			26,433 76
Offices of Auditor and Assistant Receiver-General, St. John:—			
Assistant Receiver-General's Office:			
Salaries		7,300 00	
Contigencies—Gas	81 15		
Water	77 00		
Coal	233 82		
Postage and telegrams	97 06		
Printing	152 25		
New atlas	20 00		
Subscriptions	10 00		
Repairs and furniture	45 16		
Stationery	19 00		
W. H. Shaw, writing, &c	70 87		
Sundries	129 09		
		935 40	
Audit Office:			
Salaries		2,900 00	
Contingencies—Postage	27 35		
Repairs	1 75		
Freight	0 90		
		30 00	
Contingencies of both offices—Stationery Office	33 76		
Queen's Printer	200 96		
		234 72	
			11,400 12
Office of Auditor and Assistant Receiver-General, Winnipeg:—			
Salaries		3,340 00	
Contingencies—A. C. McMicken, sleeping in office	60 00		
C. F. Street, living allowance	80 00		
C. B. Brodie do	100 00		
Postage	64 00		
Repairs and furniture	52 65		
Cleaning office	212 00		
Fuel	196 00		
Subscriptions	18 00		
Night watchman	36 00		
Stationery	37 25		
Stationery Office	112 56		
Printing	51 00		
Queen's Printer	46 46		
Sundries	48 85		
		1,114 77	
			4,454 77
Office of Auditor and Assistant Receiver-General, Victoria:—			
Salaries		6,048 00	
Contingencies—Postage and telegrams	34 25		
Stationery	90 40		
Fuel	46 00		
Water	12 00		
Freight	11 55		
Coin expenses	1 75		
Printing	330 15		
Queen's Printer	4 71		
Stationery Office	18 40		
Sundries	31 09		
		580 30	
			6,628 30
Carried forward			48,916 95

Charges of Management—Details of Expenditure—*Continued.*

Service.	$ cts.	$ cts.	$ cts.
Brought forward			48,916 95
Offices of Auditor and Assistant Receiver-General, Charlottetown :—			
Salaries		3,300 00	
Contingencies—F. Loughran, Extra Clerk	115 50		
E. R. Brow, Extra Clerk	54 00		
P. DesBrisay	20 00		
D. McLeod, cleaning office	22 50		
Postage	29 00		
Water	4 58		
Repairs and furniture	8 73		
Stationery	2 20		
Stationery Office	35 76		
Queen's Printer	64 96		
Maintenance of Dominion building	258 98		
Sundries	3 49		
		619 70	
			3,919 70
Offices of Auditor and Assistant Receiver-General, Prince Arthur's Landing :—			
Salary		300 00	
Contingencies—Rent	50 00		
Coal	42 00		
Coal oil	6 00		
Stationery Office	9 22		
		107 22	
			407 22
Country Savings Banks—Nova Scotia, New Brunswick and British Columbia :—			
Salaries—Nova Scotia		6,109 17	
New Brunswick		3,800 00	
British Columbia		799 95	
Contingencies—Nova Scotia—Acadia Mines	7 50		
Amherst	5 25		
Annapolis	27 96		
Antigonish	3 59		
Arichat	77 60		
Baddeck	7 08		
Barrington	7 89		
Digby	5 85		
Guysboro'	10 11		
Kentville	22 00		
Lingan	7 00		
Liverpool	9 89		
Lunenburg	4 61		
Maitland	13 72		
New Glasgow	4 67		
Parrsboro'	22 50		
Pictou	3 97		
Port Hood	10 50		
Shelburne	7 06		
Sherbrooke	8 39		
Sydney, C.B	16 75		
Truro	13 39		
Weymouth			
Wallace	8 11		
Windsor	7 14		
Yarmouth	7 76		
		320 20	
Carried forward		11,029 32	53,243 87

Charges of Management—Details of Expenditure—*Continued.*

Service.	$ cts.	$ cts.	$ cts.
Brought forward	.....	11,029 32	53,243 87
Country Savings Banks—*Concluded.*			
Contingencies—New Brunswick:			
Chatham	10 53		
Dalhousie	37 00		
Fredericton	14 00		
Hillsboro'	10 42		
Moncton	18 00		
Newcastle	11 78		
St Andrews	58 31		
Sussex	16 42		
Woodstock	12 95		
		189 41	
Contingencies—New Westminster, B.C.:			
Stationery	24 61		
Advertising	8 00		
Furniture	14 87		
Coal	23 00		
Cleaning office	15 50		
		85 98	
General Contingencies—Country Savings Banks:			
Thos. Gilmour, Extra Clerk, Finance Department	268 00		
Emile Capbert do do	184 00		
W. Tyndall do do	180 00		
C. J. Anderson, travelling expenses	600 00		
A. C. Johnston do	537 52		
C. M. Chambers	25 00		
Hon. H. A. N. Kaulbach, legal services	120 00		
Queen's Printer	1,002 40		
Stationery Office	45 85		
		2,962 77	
London Agents:—			14,267 48
Commission on redemption:			
Baring Bros	569 39		
Glyn, Mills, Currie & Co	287 13		
Morton, Rose & Co	4,430 61		
Bank of Montreal, London	1,737 46		
		.....	7,024 59
Commission on interest:			
Baring Bros	16,062 07		
Glyn, Mills, Currie & Co	14,347 86		
Morton, Rose & Co	279 72		
Crown Agent for the Colonies	138 70		
		.....	30,828 35
Commission on purchases for Sinking Funds:			
Baring Bros. & Co	2,560 83		
Glyn, Mills, Currie & Co	2,560 83		
		.....	5,121 66
Brokerage on purchases for Sinking Funds:			
Glyn & Baring	2,610 50		
Crown Agent for the Colonies	380 81		
Bank of England	430 70		
		.....	3,422 01
Stamps, Postage and Telegrams:—			
Glyn & Baring for Sinking Funds	55 36		
Baring Bros	2,438 30		
Glyn, Mills, Currie & Co	3,012 72		
Morton, Rose & Co	163 29		
Carried forward	5,669 67	.....	113,907 96

Charges of Management—Details of Expenditure—*Continued.*

Service.	$ cts.	$ cts.	$ cts.
Brought forward	5,669 67		113,907 96
London Agents—*Concluded.*			
Stamps, Postage and Telegrams—*Concluded.*			
Crown Agent for the Colonies	38 89		
Bank of Montreal, London	686 69		
			6,395 25
Expenses in connection with the issue and redemption of Dominion Notes :—			
Pay of Ladies in Currency Branch :			
L. L. Sutton	256 50		
J. F. Hyndman	156 75		
R. C. Waddell	156 75		
M. M. Hutchison	156 75		
L. Fitzgerald	154 50		
M. L. Ross	154 50		
A. M. Chesley	151 50		
G. S. Fleming	143 25		
M. A. Barrie	142 50		
M. Macaulay	141 75		
G. Simpson	141 00		
G. Dorion	140 25		
A. Armstrong	129 00		
M. A. Jolly	124 50		
M. A. Kelly	112 50		
F. Yeilding	75 00		
S. J. Munro	62 25		
C. Steacy	49 50		
A. B. Yeilding	48 00		
		2,496 75	
Extra Clerks, Finance Department :			
J. P. Taylor	912 50		
J. C. Beatty	670 00		
C. E. Anderson, jun	64 00		
E. L. Taylor	62 00		
A. Lett	60 00		
		1,768 50	
Travelling Expenses			
F. Toller	52 15		
S. Williams	26 00		
		78 15	
Commission on Dominion Notes redeemed :			
Bank of British Columbia		286 51	
Cutting Bills, Assistant Receiver-General, Montreal		8 55	
Bank of Montreal, commission on specie delivered		1,125 00	
			5,763 46
Commutation of Stamp Duty on Inscribed Bonds			4,916 55
Printing, Advertising, Inspection, Express Charges, &c , including the printing of Dominion Notes :—			
Paid to English Agents :			
Baring Bros	46 36		
Sir John Rose	855 19		
Morton, Rose & Co	76 41		
Crown Agent for the Colonies	21 90		
		999 86	
Carried forward		999 86	130,983 22

Charges of Management—Details of Expenditure—*Concluded.*

Service.	$ cts.	$ cts.	$ cts.
Brought forward	999 86	.....	130,983 22
Printing, Advertising, &c.—*Concluded.*			
Express charges:			
Paid at Ottawa	2,448 76		
Toronto	802 26		
Montreal	1,108 95		
Halifax	133 25		
St. John	50 75		
Winnipeg	83 75		
Victoria	945 00		
		5,572 72	
Expenses in connection with compensation to Seigniors:—			
H. S. Watson, extra Clerk, Finance Department	730 00		
J. O. Archambault, law costs	10 00		
L. N. Dumouchel do	104 00		
P. Huot	108 00		
		952 00	
Travelling Expenses:			
T. D. Tims	1,400 00		
C. Stanton	280 85		
J. A. Torrance	160 20		
C. B. Brodie	120 00		
G. Y. Crookshank	93 00		
C. F. Street	84 00		
		2,138 05	
British American Bank Note Co	.....	49,244 16	
Stationery Office	.....	728 92	
Miscellaneous Law Costs:			
J. N. Ritchie, *in re* garnishee upon Assistant Receiver-General, Halifax	15 00		
J. N. Ritchie, *in re* Bank of Liverpool	36 00		
		51 00	
Bank of Montreal, Moncton, postage, &c., on P.E.I. Notes	.....	336 28	
Sundry Expenses:			
Bank of Montreal, Moncton, boxes for specie	8 00		
W. Porter, packing boxes, &c	31 00		
S. & H. Borbridge, bags for coin	23 40		
D. N. Charlebois, ice	6 45		
		68 85	
			60,091 84
			191,075 06

FINANCE DEPARTMENT,
OTTAWA, November 16th, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 13th instant, enclosing abstract of expenditure compared with estimates of the appropriation for Charges of Management, and requesting explanations of the differences,

I beg to return the statement with the following remarks:—

a. Diminution caused by economy of administration.

b. Increase made up chiefly of rent of boxes for insurance securities now transferred to Ottawa.

c, e. Saved in general vote.

d. Calls for no remark.

f, g. Savings through economy of administration.

h. An expenditure will probably soon cease.

i. Includes travelling expenses which appear to me to be properly inspection charges, and which account for the excess.

j. Agent only employed for part of year.

k, l, m, q. Diminution caused by reduction of charges made by London Agents in consequence of new arrangements.

n, o, p. Under-estimated.

r. Ditto. A greater amount is asked in the current fiscal year.

s. Not estimated for. An Act respecting the stamp duties on Canadian bonds passed through the Parliament of Great Britain during the last Session. An estimate will henceforth be made for this service.

t. This estimate has been recast for the current year.

u. The above remark *t*, applies also to this estimate. I may add that the printing of notes occasioned heavy payments during the year.

Your obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, October 5th, 1881.

SIR,—I observe that the expense of transmitting the Prince Edward Island notes, taken by the bank at Moncton from the Intercolonial Railway, is not treated as a deduction from the Intercolonial Railway Revenue. In my opinion it should be.

Perhaps you will instruct Mr. Pottinger to see that the expense above named is covered by his voucher, and goes to lessen the revenue by so much.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

COLLINGWOOD SCHREIBER, Esq.,
Chief Engineer Government Railways,
Ottawa.

FINANCE DEPARTMENT,
OTTAWA, October 10th, 1881.

MY DEAR SIR,—I have a letter from Mr. Schreiber enclosing a copy of a letter from you to his address, requesting him to give instructions to Mr. Pottinger to charge to the Railway Expenditure the cost of the transport of Island notes from Moncton. This letter has been transferred to me for action, on account of an arrangement made by

this Department with the railway, that these notes should be taken at the several stations at par in order to disturb as little as possible the currency of the country.

Before submitting the correspondence to the Treasury Board, I shall be obliged by your giving me the reason why, in your opinion, this charge should be made against the railway.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

AUDITOR-GENERAL'S OFFICE,
OTTAWA, October 12th, 1881.

SIR,—In reply to your letter regarding the charges for sending the Prince Edward Island notes from Moncton, I would say that the Intercolonial Railway cannot be said to have earned $1,000 if what represents the amount, although it has the face value named, cannot legally call for $1,000 in gold.

The sum which must be expended to secure the $1,000 is, to my mind, properly a charge against revenue, and cannot be legitimately charged against any expenditure account.

I have the honor to be, &c.,

J. L. McDOUGALL,
Auditor-General.

The Deputy Minister of Finance.

FINANCE DEPARTMENT,
OTTAWA, October 13th, 1881.

MY DEAR SIR,—I have submitted to the Treasury Board to-day the correspondence relative to the charge for the transmission of Prince Edward Island notes from Moncton to the Island, and I am directed to inform you that the Board consider the expenditure as relating to the transportation of currency, and properly chargeable to the service now bearing it, viz., Charges of Management.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT.

GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Authorized by Statute.	Expenditure	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
His Excellency the Right Hon. Sir John Douglas Sutherland Campbell, Marquis of Lorne, K.T., G.C.M.G., &c., &c., Governor General.	.....	48,666 66			
Salary from 1st July to 10th November, 1881, at $48,666.63 per annum; salary from 21st January to 30th June, 1882, at $48,666.63 per annum, and from 11th November, 1881, to 20th Jan'y, 1882, at $36,499.99 per annum	46,322 70				
His Excellency Lieut. General Sir Patrick L. McDougall, K.C.M.G.: Salary as Administrator from 11th November, 1881, to 20th January, 1882, at $12,166.67..	2,343 93				
		.....	48,666 63		0 03
Lieut. Governor of the Province of Ontario	.....	10,000 00			
His Honor John Beverley Robinson: Salary as Lieut. Gov. from 1st July, 1881, to 22nd June, 1882, at $10,000 per annum, and from 23rd to 30th June, 1882, at $7,500.....	9,944 45				
Honorable J. H. Hagarty: Salary as Administrator of Ontario from 23rd to 30th June, 1882, at $2,500 per ennum	55 55				
		.....	10,000 00		
Lieut. Governor of the Province of Quebec	.....	10,000 00			
His Honor Théodore Robitaille..	.....	.....	10,000 00		
Lieut. Governor of the Province of Nova Scotia	.....	9,000 00			
His Honor A. G. Archibald, C.M.G.	.....	.....	9,000 00		
Lieut. Governor of the Province of New Brunswick	.....	9,000 00			
His Honor R. D. Wilmot	.....	.....	9,000 00		
Lieut. Governor of the Provinces of Manitoba and Keewatin.....	.....	10,000 00			
His Honor J. E. Cauchon ..... *a*	.....	.....	10,000 00		
Carried forward	.....	96,666 66	96,666 63		0 03

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

GOVERNOR GENERAL AND LIEUTENANT GOVERNORS—*Con.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Authorized by Statute.	Expenditure	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	96,666 66	96,666 63	0 03	
Lieut. Governor of the North-West Territories	.....	7,000 00			
His Honor David Laird: Salary from 1st July to 2nd December, 1881	2,955 01				
His Honor Edgar Dewdney: Salary from 3rd December, 1881, to 30th June, 1882 *b*	1,155 87				
		.....	4,110 88	2,889 12	
Lieut. Governor of the Province of British Columbia	.....	9,000 00			
His Honor A. N. Richards: Salary from 1st to 19th July, 1881	459 68				
His Honor C. F. Cornwall: Salary from 20th July, 1881, to 30th June, 1882	8,540 32				
		.....	9,000 00		
Lieut. Governor of the Province of Prince Edward Island	.....	7,000 00			
His Honor T. H. Haviland	.....	.....	7,000 00		
High Commissioner of Canada in United Kingdom	.....	10,000 00			
Sir Alex. T. Galt, G.C.M.G.	.....	.....	10,000 00		
Total	.....	129,666 66	126,777 51	2,889 15	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a. $1,000 of this is payable as Governor of Keewatin.

b. This saving is effected by the agreement of His Honor, E. Dewdney, to perform the duties for $2,000 per annum, as he also holds the position of Indian Commissioner

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CIVIL GOVERNMENT—*Continued.*

GOVERNOR GENERAL'S SECRETARY'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Additional to Governor General's Secretary.....	600 00	600 00		
Comptroller and Aides-de-Camp.....	3,000 00	3,000 00		
1 Chief Clerk..... *a*	2,350 00	2,337 35	12 65	
1 1st Class Clerk..... *b*	1,800 00	1,766 66	33 34	
1 Senior 2nd Class Clerk..... *c*	1,350 00	1,237 50	112 50	
1 Junior do and Shorthand Writer *d*	1,000 00	1,008 29	.....	8 29
1 Messenger.....	500 00	500 00		
1 Orderly..... *e*	500 00	.....	500 00	
	11,100 00	10,449 80	658 49	8 29
1 Governor's Secretary, authorized by 31 Vic., cap. 33.....	2,400 00	2,400 00		
	13,500 00	12,849 80	650 20	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

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a, b & c. The Chief Clerk receiving $2,350 was superannuated from the 1st June 1882, and his successor, who was promoted from 1st Class to the vacancy, was only placed at $2,200. A Senior 2nd Class Clerk was promoted to the vacant 1st Class clerkship from same date.

d. This salary increased from $1,000 to $1,100 from 1st June.

e. The Orderly estimated for, but paid out of contingencies.

OFFICE OF THE GOVERNOR GENERAL'S SECRETARY,
OTTAWA, 26th October, 1882.

SIR,—In reply to your letter of the 25th instant, covering account of sums expended, compared with the sum granted on account of Governor General's Secretary's Office, I have the honor to inform you in reply that the items under *a, b, c, d,* are accounted for from the fact of the superannuation of the Chief Clerk being dated 1st June, 1882, and the promotion that took place in consequence of Mr. Kidd's retirement.

With reference to item *e*, it was, upon consideration, deemed expedient to pay the salary of the Orderly out of the contingent account in place of out of the estimate as at first contemplated.

I have the honor to be, Sir,
Your most obedient servant,
C. STUART,
For Governor General's Secretary.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy-Head, Clerk ..... *a*	3,200 00	3,036 52	163 52	
1 Chief Clerk Assistant ..... *b*	1,662 50	1,465 98	196 52	
1 1st Class Clerk	1,500 00	1,500 00		
2 Senior 2nd Class Clerks	2,550 00	2,600 00		
To provide for promotion of one Senior 2nd to 1st Class, from 1st July, 1881	50 00			
2 Junior 2nd Class Clerks	1,750 00	1,750 00		
2 3rd Class Clerks ..... *c*	900 00	799 98	100 02	
Allowance for Private Secretary ..... *d*	600 00	500 00	100 00	
1 Door-keeper and Messenger	600 00	600 00		
4 Messengers	1,900 00	1,900 00		
	14,712 50	14,152 44		
1 Minister, authorized by 36 Vic., cap. 31—Hon. A. W. McLelan	7,000 00	7,000 00		
	21,712 50	21,152 44	560 06	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

a and *b*. Late Clerk died 23rd April. His successor was promoted on 20th May from 1st Class. No Assistant Clerks salary paid from 20th May to 30th June.

c. No 3rd Class Clerks employed in months of November and December, 1881, and of January, 1882.

d. No Private Secretary employed in July and August, 1881.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy-Head	3,600 00	3,600 00		
1 Chief Clerk	1,650 00	1,783 30	1 70	
To provide for increase to Chief Clerk ... *a*	135 00			
2 1st Class Clerks ... *b*	2,800 00	233 32	2,566 68	
2 Senior 2nd Clerks	2,550 00	5,075 01	.....	2,525 01
To provide for salary of 1 Senior 2nd, from 13th February to 30th June ... *c*	420 00	419 00	1 00	
2 Junior 2nd Class Clerks	1,600 00	1,600 00		
1 3rd Class Clerk ... *d*	450 00	375 00	75 00	
Allowance for Private Secretary	600 00	600 00		
2 Messengers ... *e*	900 00	632 58	267 42	
	14,705 00	14,318 21	2,911 80	2,525 01
1 Minister, authorized by 36 Vic., c. 31	7,000 00			
Hon. Sir Alex. Campbell, K.C.M.G	.....	7,000 00		
	21,705 00	21,318 21	386 79	
Penitentiaries Branch.				
1 Inspector of Penitentiaries	2,750 00	2,750 00		
1 Accountant	1,200 00	1,200 00		
1 Assistant Inspector, British Columbia ... *f*	250 00	83 33	166 67	
1 Senior 2nd Class Clerk	1,150 00	1,150 00		
	5,350 00	5,183 33	166 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Justice.—Mr. Lash, Deputy Minister of Justice, in addition to his salary, received as follows:—

Re Mercer Escheat	$500 00	
" Doutre *vs.* Queen	200 00	
" MacLean, Roger *vs.* Queen	290 00	
Fee on two demurrers do	100 00	
" in account D. O'Connor	20 00	
As Solicitor of Indian Affairs	400 00	
		$1,510 00

Mr. A. Keefer, in addition to his salary, received as follows:—

As Commissioner of Dominion Police ... $400 00

Examined,
JOHN B. SIMPSON.

OTTAWA, 8th November, 1882.

MEMORANDUM *for the Auditor-General.*

a. Re $1.70.—The amount, $135, was roughly estimated to provide for the difference in the increase in salary between $1,650 and $2,000, of one Chief Clerk from 13th February, 1882, to 30th June, 1882.

b. Re $233.32.—Mr. Leslie and Mr. Hall were appointed 1st Class Clerks from the 1st June, 1882, therefore, two months salary was paid out of the $2,800 voted, $233.32.

Out of the balance remaining of the $2,800, viz.....	$2,566 68
And the vote of.....	2,550 00
Total	$5,116 68

Was paid as follows:—

Mr. Fraser, at $1,400 per annum.....	$1,400 00
Mr. Keefer, at $1,200 "	1,200 00
Mr. Hall, 11 months, at $1,300 per annum.....	1,191 67
Mr. Leslie, 11 months, at $1,400 "	1,283 34
	$5,075 01

An amount of $50 was voted for one Senior 2nd Class Clerk which was not utilized.

Mr. Hall in being promoted from the senior 2nd class, at $1,300 per annum, to the 1st Class, at $1,400 per annum, was paid for the *June* month $8.33 in excess of the amount voted. This amount has been paid out of the $50 not used, and would, therefore, leave a balance over-estimated of $41.67, as appears by your figures.

c. This amount was voted for one Senior 2nd Class Clerk, appointed from 1st February, 1882, to 1st July, 1882, $1,—voted in excess.

d. Mr. A. J. Fraser, 3rd Class Clerk, at $450 per annum, resigned on 1st May, and was paid to that date; no successor having been appointed, balance $75 remains unused.

e. P. Lynch, who was receiving $500, was superannuated from the 1st February, 1882. Mr. Floyd, who was receiving $216 per annum, was promoted from 1st April, 1882, to $250, and J. H. Lynch appointed at $250, from 1st April, 1882.

f. Assistant-Inspector was paid to the 1st April, 1882, when he resigned.

GEO. W. BURBIDGE,
Deputy Minister of Justice.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 1st Class Clerk	1,750 00	1,750 00		
2 Senior 2nd Class Clerks *a*	2,400 00	2,362 50	37 50	
1 Junior do *b*	800 00	466 62	333 38	
1 Chief Clerk, Accountant	2,050 00	2,050 00		
1 1st Class Clerk *c*	1,600 00	1,612 50	.....	12 50
1 Senior 2nd Class Clerk	1,400 00	1,400 00		
2 Junior do *d*	1,800 00	1,825 00	.....	25 00
1 do do *e*	800 00	617 16	182 84	
1 Director of Stores	3,000 00	3,000 00		
1 1st Class Clerk	1,600 00	1,600 00		
1 Senior 2nd Class Clerk	1,400 00	1,400 00		
1 Junior do	1,000 00	1,000 00		
1 do do Stores	900 00	900 00		
1 Chief Clerk, Military Branch	2,200 00	2,200 00		
1 1st Class Clerk *f*	1,450 00	1,400 00	50 00	
1 do Supernumerary	1,400 00	1,400 00		
2 Senior 2nd Class Clerks	2,400 00	2,400 00		
2 Junior do *g*	2,000 00	2,025 00	.....	25 00
Allowance to Private Secretary *h*	600 00	586 50	13 50	
3rd Class Clerk *j*	.....	59 68	.....	59 68
1 Office Keeper	500 00	500 00		
3 Messengers *k*	1,490 00	1,169 93	320 07	
	35,740 00	34,924 89	937 29	122 18
1 Minister authorized by 36 Vic., c. 31	7,000 00			
Hon. A. P. Caron	.....	7,000 00		
	42,740 00	41,924 89	815 11	
Amount charged to Vote for extension of Staff	.....	.....	59 68	
			755 43	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Militia and Defence.—

Mr. C. H. O'Meara, in addition to his salary, received as Military Staff Paymaster in Military District No. 4 ..... $200 00

Mr. D A. McDonald, in addition to his salary, received as Supply officer of the Ottawa Camp 75 00

$275 00

Examined,
JOHN B. SIMPSON.

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, November 4th, 1882.

SIR,—In answer to your letter, of the 25th ultimo, I have the honor to transmit to you the accompanying statement, showing the causes of the difference between the sub-heads of grant and the corresponding expenditure in last year's salaries for this Department.

I have the honor to be, Sir,
Your obedient servant,

C. EUG. PANET,
Deputy of the Minister of Militia and Defence.

The Auditor General.

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, November 4th, 1882.

MEMORANDUM *in reply to the Auditor-General's Letter of the 25th October,* 1882, *asking Explanations on Salary Expenditure, Department of Militia and Defence,* 1881-82.

a. One statutory increase from 1st April, 1882, under Order in Council 3rd April, 1882. Increase estimated for whole year.

b. One Junior 2nd Class Clerk resigned 31st January, 1882.

c. Portion of statutory increase from 1st April, 1882, under Order in Council 3rd April, 1882.

d. One Junior 2nd Class Clerk promoted from 1st June, 1882, to be Senior 2nd Class, under Order in Council 23rd May, 1882.

e. Resignation of one Junior 2nd Class Clerk on 18th January, 1882. Order in Council 18th October, 1881. His successor appointed on 1st May, 1882, under Order in Council 23rd May, 1882.

f. One statutory increase over-estimated.

g. One Junior 2nd Class Clerk promoted to be Senior 2nd Class from 1st April, 1882, under Order in Council 28th July, 1882.

h. Private Secretary's allowance; portion not paid.

j. One Messenger dismissed prior to 1st July, 1881, his successor appointed from 29th January, 1882, under Order in Council 3rd April, 1882.

k. Appointment of one 3rd Class Clerk from 26th May, 1882, under Order in Council 28th July, 1882.

C. EUG. PANET,
Deputy of the Minister of Militia and Defence.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF SECRETARY OF STATE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Chief Clerk	2,400 00	2,400 00		
1 do	1,900 00	1,900 00		
1 do Keeper of Records	2,100 00	2,100 00		
1 Queen's Printer	2,200 00	2,250 00		
To provide for statutory increase, from 1st July, 1881, to 30th June, 1882	50 00			
1 Deputy Registrar General *a*	2,100 00	2,125 00	.....	25 00
4 1st Class Clerks *b*	6,450 00	6,437 50	12 50	
2 Senior 2nd Class Clerks *c*	2,650 00	2,625 00	25 00	
8 Junior do *d*	6,750 00	9,095 77	.....	2,195 77
To provide for promotion of three 3rd Class Clerks to Junior 2nds	150 00			
10 3rd Class Clerks *e*	6,250 00	4,041 66	2,358 34	
To provide salary of one 3rd Class Clerk, from 1st April to 30th June, 1882	150 00			
Allowance for Private Secretary	600 00	600 00		
To provide salary for one Assistant Messenger, from 1st January to 30th June, 1882 *f*	100 00	.....	100 00	
To provide salary of one Assorter and Packer, from 1st January to 30th June, 1882 *g*	175 00	.....	175 00	
5 Messengers *h*	2,435 00	2,420 00	15 00	
	39,660 00	39,194 93	2,685 84	2,220 77
1 Minister, authorized by 36 Vic., c. 31	7,000 00			
Hon. Jos. Alfred Mousseau	.....	7,000 00		
	46,660 00	46,194 93	465 07	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Secretary of State.—Mr. Grant Powell, in addition to his salary, received as follows:—

As Clerk to Civil Service Board, under the Civil Service Act, 1868 ..... $200 00

Examined,
JOHN B. SIMPSON.

DEPARTMENT OF THE SECRETARY OF STATE.

OTTAWA, 8th November, 1882.

SIR,—In reply to your letter of the 25th ultimo, I have the honor to offer the following explanations as to the differences between the sub-heads of Grant and the corresponding expenditure.

Expenditure: Less than Estimated.	Expenditure: More than Estimated.			
$	$ 25 00	*a.* Statutory increase of Deputy Registrar General overlooked.	$	$ .....
$ 12 50	.....	*b.* Statutory increase of one 1st Class Clerk estimated for 12 months.....	.....	.....
25 00	.....	*c.* Statutory increase of one Senior 2nd Class Clerk estimated for 12 months.....	.....	.....
... ..	2,195 77	*d.* Statutory increases of 8 Junior 2nd-Class Clerks, estimated for 12 months	150 00	.....
.....	.....	—One Junior 2nd Class Clerk transferred to the outside service and replaced by a new appointment.....	62 50	.....
.... .	.....	—One Junior 2nd transferred to Department of Public Works.....	850 00	.....
.....	.....	—Five 3rd Class Clerks promoted to the Junior 2nd Class.....	.....	.....
			1,062 50	3,258 27
2.358 34	.....	*e.* Statutory increases of five 3rd Class Clerks, estimated for 12 months.....	83 34	.....
.....	.....	—Five 3rd Class Clerks promoted to the Junior 2nd Class	3,250 00	.....
.....	.....	—One 3rd Class Clerk estimated for as Junior 2nd.....	.....	600 00
.....	.....	—One 3rd Class Clerk could not be estimated for, as he was appointed in May, 1881.....	.. ...	400 00
.....	.....	—One 3rd Class Clerk estimated for at the rate of $600, appointed at $500 per annum.....	25 00	.....
			3,358 34	1,000 00
100 00	.....	*f.* None appointed.....	.....	.....
175 00	.....	*g.* None appointed.....	.....	.....
15 00	.....	*h.* Statutory increase of one Messenger, estimated for 12 months.....	.....	.....
$2,685 84	$2,220 77			
2,220 77				
$ 465 07 Less than estimated.				

The Statement enclosed in your letter is herewith returned, in compliance with your request.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

EDOUARD J. LANGEVIN,
Under-Secretary of State.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CIVIL GOVERNMENT—*Continued.*

INTERIOR.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy-Head	3,200 00	3,200 00		
1 Chief Clerk *a*	3,000 00	1,299 96 960 00	800 04	
1 do	2,200 00	2,200 00		
3 1st Class Clerks *b*	5,200 00	4,900 00	300 00	
7 do *c*	10,250 00	962 72	9,287 28	
8 Senior 2nd Class Clerks *d*	9,450 00	11,808 22	.....	2,358 22
18 Junior do *e*	13,950 00	11,666 55	2,283 45	
Allowance for Private Secretary	600 00	600 00		
3rd Class Clerks *f*	.....	1,300 00	.....	1,300 00
North-West Mounted Police.				
1 Chief Clerk	2,100 00	2,100 00		
1 1st Class Clerk	1,350 00	1,350 00		
1 Senior 2nd Class Clerk	1,150 00	1,150 00		
Messengers.				
5 Messengers *g*	2,130 00	1,777 50	352 50	
	54,580 00	45,214 95	13,023 27	3,658 22
1 Minister, authorized by 36 Vic., cap. 31 $7,000 00 Additional as Primer Minister 1,000 00	8,000 00			
Right Hon. Sir John A. Macdonald, P.C., K.C.B.	.....	8,000 00		
	62,580 00	53,214 95	9,365 05	
Amount charged to vote for extension of staff.	.....	.....	1,300 00	
			8,065 05	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Interior.—Mr. C. C. Rogers, in addition to his salary, received for copying Public documents in Governor General's Office, $30.

The following gentlemen received also as members of the Board of Examiners of Dominion Land Surveyors, in addition to their salaries, the amounts opposite their respective names:—

Mr. A. Russell	$80
E. Deville	80
A. Lang	80
W. F. King	30

Examined,
JOHN B. SIMPSON.

a. Caused by promotion of one to be Deputy-Head and the promotion of his successor from the rank of Senior 2nd, with a salary of $1,800.

b and g. Over-estimated.

c. The estimate was, as shewn, for seven 1st Class Clerks, but the only charge made against it was for the salaries of four, who were promoted from the position of Junior 2nd Class late in the financial year.

d. Though only eight were estimated for, there were twelve in this class at the end of the financial year, only four of whom were paid for the whole year.

e. Only twelve Clerks employed in this class, one of whom resigned in April.

f. Estimated for in Junior 2nd Class, but the intended promotion was not carried out.

DEPARTMENT OF THE INTERIOR,
OTTAWA, 27th October, 1882.

SIR,—I have the honor, by direction of the Minister of the Interior, to acknowledge the receipt of your letter dated the 25th inst., with the appropriation statement of last year's salary expenditure, for explanations of the causes of the difference between the sub-heads of grant and the corresponding expenditure, and to reply that the action of the Treasury Board prevented the payment of certain increases that had been provided for in estimates submitted to Parliament and voted by it for salaries for this Department.

I have the honor to be, Sir,
Your obedient servant,

LINDSAY RUSSELL,
Deputy of the Minister of the Interior.

J. L. McDOUGALL, Esq.,
Auditor-General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

INDIAN AFFAIRS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Chief Clerk	2,000 00	2,000 00		
2 Senior 2nd Class Clerks	2,800 00	2,800 00		
3 do *a*	3,350 00	3,224 99	125 01	
6 Junior do *b*	5,000 00	3,949 99	1,050 01	
3 3rd Class Clerks *c*	1,950 00	2,080 70		130 70
2 Messengers *d*	800 00	579 44	220 56	
	19,100 00	17,835 12	1,395 58	
	19,100 00	17,835 12	1,264 88	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON,

DEPARTMENT OF INDIAN AFFAIRS,
OTTAWA, 30th October, 1881.

EXPLANATION *of the causes of the Differences between the Amounts estimated and the Amounts expended for Salaries during the Fiscal Year ended 30th June*, 1882.

a. Two Senior 2nd Class were estimated for 12 months, and only paid for 6 months.

b. One resigned 1st April, 1882.

c. Two new appointments, one at $400, one at $600, also one not paid for one week, and one not paid for two weeks.

d. One raised to 3rd Class, and one removed 31st May, 1882.

L. VANKOUGHNET,
Deputy Superintendent General of Indian Affairs.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

AUDITOR-GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Assistant Auditor	2,400 00	2,400 00		
4 1st Class Clerks	6,250 00	6,250 00		
2 Senior 2nd Class Clerks	2,550 00	2,550 00		
7 Junior do *a*	6,150 00	6,232 89	.....	82 89
1 3rd Class Clerk *b*	475 00	349 96	125 04	
2 Messengers	1,000 00	1,000 00		
	18,825 00	18,782 85	125 04	82 89
1 Auditor-General, authorized by 41 Vic., cap. 7..	3,200 00			
J. L. McDougall	.....	3,200 00		
	22,025 00	21,982 85	42 15	

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. and *b.* The annual increases of two Clerks, though estimated for the whole year were only paid for six months. One who was absent for fifteen days was not paid for that period. The 3rd Class Clerk was promoted from the 1st April, 1882, to the Junior 2nd Class.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Chief Clerk, Dominion Book-keeper	2,075 00	2,075 00		
1 do Accountant of Contingencies	2,400 00	2,400 00		
1 do Savings Banks	2,150 00	2,150 00		
1 do Dominion Currency	2,200 00	2,200 00		
4 1st Class Clerks *a*	6,950 00	6,800 00	150 00	
14 Senior 2nd Class Clerks *b*	18,850 00	19,134 94	.....	284 94
12 Junior do *c*	11,100 00	9,900 03	1,199 97	
2 3rd Class Clerks *d*	1,150 00	999 93	150 07	
Allowance for Private Secretary	400 00	400 00		
5 Messengers *e*	2,450 00	2,435 00	15 00	
Treasury Board.				
1 Secretary	1,000 00	1,000 00		
1 1st Class Clerk *f*	1,750 00	.....	1,750 00	
	55,675 00	52,694 90	3,265 04	284 94
1 Minister authorized by 36 Vic., cap. 31	7,000 00	.....		
Hon. Sir S. L. Tilley, C.B., K.C.M.G.	.....	7,000 00		
	62,675 00	59,694 90	2,980 10	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,

JOHN B. SIMPSON,

FINANCE DEPARTMENT,
OTTAWA, 26th October, 1882.

MY DEAR SIR,—I have the honor to acknowledge the receipt of your letter of yesterday's date, enclosing appropriation statement of the Salaries of this Department, and requesting explanations of the variations between estimates and expenditures, and in reply I have to state that as regards the item marked *a*, the saving of $150 was occasioned by the promotion of a 1st Class Clerk whose salary was estimated at $1,550, and the vacancy being filled with an appointment at $1,400.

b. Caused by promotions arising from changes in the staff.

c. Saving caused by not filling up a vacancy and by transfers to higher grades.

d. Caused by resignation of Mr Brodie, and promotion of Mr. Stanton.

e. Over-estimate.

f. Not filled up.

Yours very truly,
J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

INLAND REVENUE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Commissioner	3,200 00	3,200 00		
1 Assistant Commissioner	2,400 00	2,400 00		
1 Chief Clerk Accountant *a*	2,000 00	2,025 00	.....	25 00
5 1st Class Clerks *b*	7,900 00	7,800 00	100 00	
7 Senior 2nd Class Clerks *c*	8,100 00	8,071 39	28 61	
9 Junior do *d*	7,200 00	5,733 33	1,466 67	
1 Laboratory Clerk	700 00	700 00		
Allowance for Private Secretary	400 00	400 00		
2 Messengers *e*	980 00	990 00	.....	10 00
	32,880 00	31,319 72	1,595 28	35 00
1 Minister, authorized by 36 Vic., c. 31	7,000 00			
Hon. Jas. C. Aikins, from 1st July, 1881, to 22nd May, 1882	.....	6,266 09		
Hon. John Costigan, from 23rd May to 30th June, 1882	.....	733 91		
	39,880 00	38,319 72	1,560 28	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. and *e.* Under-estimated.

b. c. and *d.* Over-estimated. The annual increases were required for shorter periods than were calculated, and intended new appointments in the Junior 2nd Class were not made.

Mr. A. Brunel, the Deputy Minister of Inland Revenue, in addition to his salary, received as follows:—

Amount charged to Weights and Measures	$800 00
Member of Civil Service Commission	168 00
	$968 00

INLAND REVENUE DEPARTMENT,
OTTAWA, 25th October, 1882.

SIR,—In reply to your communication of this day's date, I have the honor to state that the difference between vote and expenditure in respect of Inland Revenue Salaries (Inside Service) arises as follows:—

Mr. W. J. Johnston was estimated for at $1,800, but was paid only $1,675; difference, $125.

Two new officers estimated for at $700, equal to $1,400, were appointed only in the latter part of June, 1882.

These two items constitute the chief part of the difference alluded to.

I have the honor to be, Sir,
Your obedient servant,

E. MIALL,
Assistant Commissioner.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CIVIL GOVERNMENT—*Continued.*

CUSTOMS DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Commissioner	3,200 00	3,200 00		
1 Chief Clerk	2,350 00	2,350 00		
1 do Accountant	2,400 00	2,400 00		
7 1st Class Clerks	11,550 00	8,700 00	2,850 00	
5 Senior 2nd Class Clerks	6,050 00	7,474 97	.....	1,424 97
6 Junior do	4,900 00	4,079 16	820 84	
2 3rd Class Clerks	1,100 00	2,208 26	.....	1,108 26
Allowance to Private Secretary	600 00	575 00	25 00	
2 Messengers	960 00	869 58	90 42	
	33,110 00	31,856 97	3,786 26	2,533 23
1 Minister, authorized by 36 Vic., cap. 31	7,000 00			
Hon. M. Bowell	.....	7,000 00		
	40,110 00	38,856 97	1,253 03	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

Mr. J. Johnson, the Deputy Minister of Customs, in addition to his salary, received as follows:—

Chairman, Board of Customs, from 1st January, 1879, to 30th June, 1882, at $800 per annum	$2.800 00
LESS—Paid in 1880-81	,000 00
	$1,800 00

CUSTOMS DEPARTMENT,
OTTAWA, 28th October, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of 25th instant, with statement of appropriation and expenditure for salaries in this Department, and requesting explanation of the differences apparent therein.

I observe that the net excess of appropriation over expenditure amounts to $1,153.03, and this is accounted for by the deaths of two 1st Class Clerks during the year, and the fact that provision was made for the discharge of their duties by the appointment of Clerks of the lower classes. The following are the changes which have taken place in this staff:—

Five Junior 2nd Class Clerks promoted to the Senior 2nd, 1 3rd Class Clerk promoted to Junior 2nd, 2 new appointments to 3rd Class, 1 Messenger promoted to 3rd Class, 1 Messenger appointed at minimum salary *vice* Messenger promoted, and Private Secretary transferred to outside service, salary $600, successor receiving only $300.

I have the honor to be, Sir,
Your obedient servant,

J. JOHNSON,
Commissioner.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

CIVIL GOVERNMENT—*Continued.*

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Chief Clerk, Secretary	2,800 00	2,800 00		
1 do Assistant Secretary	2,000 00	2,050 00		
To provide for statutory increase to salary of Assistant Secretary	50 00			
4 1st Class Clerks *a*	6,650 00	4,825 00	1,825 00	
7 Senior 2nd Class Clerks *b*	9,500 00	9,316 67	183 33	
17 Junior do *c*	12,550 00	4,166 59	8,383 41	
10 3rd Class Clerks *d*	4,950 00	10,980 62	.....	6,030 62
Probationary Clerks *e*	.....	455 00	.....	455 00
1 Chief Clerk, Accountant	2,800 00	2,800 00		
1 do Cashier	2,200 00	2,200 00		
1 do Assistant Accountant	2,200 00	2,200 00		
1 1st Class Clerk	1,650 00	1,650 00		
To provide salary of 1st Class Clerk, from 1st April to 30th June, 1882 *f*	450 00	1,050 02	.....	600 02
7 Senior 2nd Class Clerks *g*	8,750 00	4,058 31	4,691 69	
13 Junior do *h*	10,400 00	8,204 07	2,195 93	
3 3rd Class Clerks *j*	1,700 00	5,417 44	.....	3,717 44
Probationary Clerk *k*	.....	50 00	.....	50 00
1 Chief Clerk, Superintendent Money Orders *l*	2,200 00	537 48	1,662 52	
To provide salary of Assistant Superindendent, from 1st Oct., 1881, to 30th June, 1882	1,500 00	1,500 00		
1 1st Class Clerk	1,800 00	1,800 00		
1 1st Class Clerk *m*	.....	300 03	.....	300 03
5 Senior 2nd Class Clerks *n*	6,350 00	6,287 50	62 50	
11 Junior do *o*	9,200 00	6,426 91	2,773 09	
3 3rd Class Clerks *p*	1,650 00	3,616 42	.....	1,966 42
Probationary Clerks *q*	.....	532 25	.....	532 25
1 Chief Clerk, Superintendent Savings Banks	2,400 00	2,700 00		
To provide increase of salary of Superintendent, from 1st Oct, 1881, to 30th June, 1882	300 00			
1 1st Class Clerk	1,700 00	1,775 00		
To provide increase of salary to Assistant Superintendent, from 1st Oct., 1881, to 30th June, 1882	75 00			
1 Senior 2nd Class Clerks *r*	1,250 00	1,225 00	25 00	
8 Junior do *s*	6,900 00	5,553 16	1,346 84	
7 3rd Class Clerks *t*	3,250 00	3,709 56	.....	459 56
1 Probationary Clerk *u*	300 00	849 99	.....	549 99
3 Messengers *v*	1,450 00	1,810 00	.....	360 00
Allowance for Private Secretary	600 00	600 00		
	112,775 00	104,647 02	23,149 31	15,021 33
1 Minister authorized by 36 Vic., c. 31.	7,000 00			
Hon. John O'Connor, from 1st July, 1881, to 22nd May, 1882	.....	6,266 09		
Hon. John Carling, from 23rd May to 30th June, 1882	.....	733 91		
	119,775 00	111,647 02	8,127 98	
Amount charged to Vote for extension of Staff	.....	.....	1,037 25	
			7,090 73	

Mr. W. H. Griffin, the Deputy Postmaster-General, in addition to his salary, received as follows:—

As Chairman of Civil Service Board, under the Civil Service Act of 1860	$400 00
Mr. White also received in addition to his salary:	
As member of Civil Service Commission	313 00
	$713 00

a. There were only three employed, and their annual increase though estimated for the whole year, was only required for six months.

b. Six were employed for the whole year, and two promoted from Junior 2nd Class from 1st June.

c. Only six employed, two of whom to 31st May, when promoted to Senior 2nd Class.

d. Twenty remained in this class, intended promotions to Junior 2nd not having been carried out.

e. New appointments.

f. This promotion was made from 1st October, 1881, instead of from 1st April, 1882, as estimated.

g. Two employed for whole year, one died in September, 1881, one promoted from 1st October, 1881, and one promoted to this class from Junior 2nd, from 1st October, 1881.

h. Eleven employed, one for one month only, one for three months, one for eleven months, the balance the whole year.

j. Eleven remained in this class, intended promotions not having been carried out.

k. New appointment from 1st May.

l. Superintendent died in September, no successor was appointed, the control having been vested in Superintendent of Savings Banks, whose salary was increased to cover the additional service.

m. This promotion was made from 1st April, 1882.

n. Annual increases though estimated for the whole year, were only required in two cases for six months, and in one case for three months.

o. Only nine employed, two of whom were only promoted into this class from 1st April, 1882.

p. Seven remained in this class, intended promotions not having been carried out.

q. New appointments from 1st January, 1882.

r. The annual increase though estimated for the whole year, was only required for six months.

s. Two intended promotions estimated for the whole year, were only made on 30th September, 1881, and 1st April, 1882, respectively, one was only appointed on 1st June, 1882, and one did not work full time.

t. Eleven employed, three of whom served broken periods.

u. Three employed instead of one as estimated.

v. Four employed instead of three as estimated.

POST OFFICE DEPARTMENT,
OTTAWA, 26th October, 1882.

SIR,—I am directed to acknowledge the receipt of your letter of the 25th instant, enclosing the appropriation statement of this Department's last year's salary expenditure, for explanation of the causes of the difference between the sub-heads of grant and the corresponding expenditure, and in reply to state that the difference arises from promotions and other changes that were estimated for, but not carried into effect.

I have the honor to be, Sir,
Your obedient servant,

WM. WHITE,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Secretary	2,450 00	2,450 00		
3 1st Class Clerks *a*	4,650 00	4,504 02	145 98	
3 Senior 2nd Class Clerks *b*	4,000 00	4,050 00	.....	50 00
1 Junior do	800 00	800 00		
1 3rd Class Clerk	450 00	450 00		
1 Attaché, on special service *c*	1,350 00	1,400 00	.....	50 00
1 Probationary Clerk *d*	300 00	.....	300 00	
1 Office Keeper *e*	500 00	.....	500 00	
Allowance for Private Secretary	600 00	600 00		
2 Messengers *f*	830 00	1,360 41	.....	530 41
1 Chief Clerk	2,200 00	2,200 00		
1 1st Class Clerk *g*	1,400 00	1,425 00	.....	25 00
3 Senior 2nd Class Clerks *h*	3,950 00	5,972 75	.....	2,022 75
4 Junior do *j*	3,400 00	3,029 91	370 09	
4 3rd Class Clerks *k*	2,640 00	1,313 35	1,326 65	
1 Probationary Clerk *l*	300 00	.....	300 00	
1 Model Repairer	450 00	450 00		
2 Model Keepers	900 00	900 00		
	34,370 00	34,105 44	2,942 72	2,678 16
1 Minister, authorized by 36 Vic., c. 31	7,000 00			
Hon J. H. Pope	.....	7,000 00		
	41,370 00	41,105 44	264 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a, *d*, *e*. *j*, *k* and *l*. Over-estimated.
b, *c* and *g*. The annual increases not estimated for.
f. Four Messengers employed, one for June only.
h. Three promotions from Junior 2nd to this class, at $1,100.00 each, making six in the class instead of three as estimated.

DEPARTMENT OF AGRICULTURE,
OTTAWA, November 8, 1882.

SIR,—In reply to your letter of the 25th October, enclosing the appropriation statement of last year's salary expenditure, I have to state that the difference between the sub-heads of grant and the corresponding expenditures is apparently caused by the promotion of Clerks from one class to another.

I have the honor to be, Sir,
Your obedient servant,

JOHN LOWE,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy-Head	3,200 00	3,200 00		
1 Chief Clerk, Commissioner of Fisheries	2,400 00	2,400 00		
1 do Accountant	2,250 00	2,250 00		
1 do	2,250 00	2,250 00		
2 1st Class Clerks	3,600 00	3,600 00		
4 Senior 2nd Class Clerks *a*	5,100 00	4,000 00	1,100 00	
9 Junior do *b*	8,050 00	8,726 55	.....	676 55
4 3rd Class Clerks *c*	2 150 00	2,172 91	.....	22 91
Allowance for Private Secretary	300 00	300 00		
2 Messengers	890 00	890 00		
	30,190 00	29,789 46	1,100 00	699 46
1 Minister, authorized by 36 Vic-, cap. 31	7,000 00			
Hon. J. C. Pope	.....	7,000 00		
	37,190 00	36,789 46	400 54	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. Owing to the death of one, the amount estimated was not paid.
b. Three new appointments made in the latter part of the year, and one from 23rd July, 1881.
c. Appointment of one as a 3rd Class Clerk, from 15th June, 1882.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

PUBLIC WORKS DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00		
1 Chief Clerk Secretary *a*	1,850 00	1,825 00	25 00	
1 Chief Engineer	3,000 00	3,000 00		
1 Chief Architect *b*	3,000 00	3,000 00		
1 Chief Clerk, Accountant *c*	1,900 00	1,875 00	25 00	
3 do Engineering Branch	1,850 00	1,850 00		
4 1st Class Clerks *d*	4,700 00	3,475 00	1,225 00	
1 Senior 2nd Class Clerks *e*	4,750 00	4,999 63	.....	249 63
4 Junior do *f*	2,550 00	3,530 87	.....	980 87
3 3rd Class Clerks *g*	2,100 00	1,680 83	419 17	
Allowance for Private Secretary *h*	600 00	208 30	391 70	
2 Messengers *j*	1,000 00	786 87	213 13	
	30,500 00	29,431 50	2,299 00	1,230 50
1 Minister authorized by 36 Vic., cap. 31	7,000 00			
Sir H. Langevin, C.B., K.C.M.G	.....	7,000 00		
	37,500 00	36,431 50	1,068 50	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a and *c*. Statutory increases estimated for whole year, but paid for half year only.
d. $1,20 voted for a Law Clerk. Position still vacant.
e. One Clerk appointed at $1,100, and another one transferred to Junior 2nd Class.
f. One Clerk transferred from Senior 2nd Class,and another one appointed at $700.
h. Salary paid from 1st February only.
j. One Messenger promoted to 3rd Class.
b. $322 besides this amount was paid to the new holder of this office which amount is charged against the vote for new appointments of $5,000.
g. Three appointed only from 1st June, 1882. Two paid for whole year.
j. One Messenger was employed at rate of $330, but was promoted to 3rd class from 23rd May, 1882.
Mr. A. J. Kingston, in addition to his salary, received for extra work in Office of Secretary of State, $34.85.

DEPARTMENT OF PUBLIC WORKS,
OTTAWA, 8th November, 1882.

SIR,—I am directed to return herewith the appropriation statement of this Department's last year's salary expenditure enclosed, for explanation, with your letter of the 25th ultimo; and to draw your attention to the Accountant's notes thereon.

I have the honor to be, Sir,
Your obedient servant,

F. H. ENNIS,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy	4,100 00	4,100 00		
1 Chief Clerk, Secretary	2,400 00	2,400 00		
1 do Accountant *a*	2,200 00	2,212 50	.....	12 50
1 do *b*	1,900 00	1,862 50	37 50	
1 Chief Engineer, Canals	4,500 00	4,500 00		
1 do Government Railways in operation	4,000 00	4,000 00		
7 1st Class Clerks *c*	11,200 00	10,425 00	775 00	
1 Senior 2nd Class Clerk *d*	1,400 00	2,139 44	.....	739 44
7 Junior do *e*	6,450 00	5,737 64	712 36	
2 3rd Class Clerks *f*	950 00	866 67	83 33	
Allowance for Private Secretary	600 00	600 00		
2 Messengers *g*	884 00	840 00	44 00	
	40,584 00	39,683 75	1,652 19	751 94
1 Minister, authorized by 36 Vic., c. 31	7,000 00			
Hon. Sir Charles Tupper, C.B., K.C.M.G.	.....	7,000 00		
	47,584 00	46,683 75	900 25	

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. Under-estimated. Promoted to 1st grade from 1st April, 1882.

b, *c*, *f* and *g*. Over-estimated. Annual increases in some cases estimated for whole year, and only required for three months.

d. Caused by promotions from Junior 2nd to this class, and appointment of one *vice* another resigned.

Mr. C. Schrieber, in addition to his salary, received as Engineer-in-Chief, Pacific Railway	$1,500 00
Mr. L. K. Jones, in addition, received as Private Secretary to C. Schreiber	100 00
Mr. T. Cross, in addition, received for translating in office of Secretary of State	5 00
	$1,605 00

DEPARTMENT OF RAILWAYS AND CANALS,
OTTAWA, November 3rd, 1882.

SIR,—In reply to your letter of the 25th ultimo, requesting information with reference to the differences between the sub-heads of grant and the corresponding expenditure in the appropriation statement of this Department of last year's salary expenditure, I have the honor to transmit you a copy of statement with necessary explanations attached.

I am, Sir,
Your obedient servant,
A. P. BRADLEY,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

EXTENSION OF STAFF.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
To meet the possible amount required for new appointments, by an extension of the Staff or by any other change	5,000 00			
Militia and Defence:—1 3rd Class Clerk, part of the year	.....	59 68		
Interior:—2 3rd Class Clerks, for year	.....	1,300 00		
Post Office Department:—Probationary Clerks, for parts of the year	.....	1,037 25		
Public Works:—Chief Architect, from 1st November to 9th December, 1881	.....	322 00		
	5,000 00	2,718 93	2,281 07	
Civil Service Board	600 00			
Salaries of Chairman and Secretary	.....	600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

RECAPITULATION.

Civil Government for the Year 1881-82.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Salary of the Governor-General	48,666 66	48,666 63		
do Lt.-Governor of Ontario	10,000 00	10,000 00		
do do Quebec	10,000 00	10,000 00		
do do Nova Scotia	9,000 00	9,000 00		
do do New Brunswick	9,000 00	9,000 00		
do do Manitoba & Keewatin	10,000 00	10,000 00		
do do N.-W. Territories	7,000 00	4,110 88		
do do British Columbia	9,000 00	9,000 00		
do do P. E. Island	7,000 00	7,000 00		
do 12 Ministers at $7,000 each	84,000 00	84,000 00		
do Premier	8,000 00	8,000 00		
do Governor-General's Secretary	2,400 00	2,400 00		
do Auditor-General	3,200 00	3,200 00		
do High Commissioner of Canada	10,000 00	10,000 00		
Authorized by special Acts	227,266 66	224,377 51		
Governor-General's Secretary's office	11,100 00	10,449 80		
Privy Council	14,712 50	14,152 44		
Justice	14,705 00	14,318 21		
do Penitentiaries Branch	5,350 00	5,183 33		
Militia and Defence	35,740 00	34,865 21		
Secretary of State	39,660 00	39,194 93		
Interior	54,580 00	43,914 95		
do Indian Branch	19,100 00	17,835 12		
Auditor-General	18,825 00	18,782 85		
Finance	52,925 00	51,694 90		
Treasury Board	2,750 00	1,000 00		
Inland Revenue	32,880 00	31,319 72		
Customs	33,110 00	31,856 97		
Postmaster-General	112,775 00	103,609 77		
Agriculture	34,370 00	34,105 44		
Marine and Fisheries	30,190 00	29,789 46		
Public Works	30,500 00	29,431 50		
Railways and Canals	40,584 00	39,683 75		
Extension of staff, new appointments, &c	5,000 00	2,718 93		
Civil Service Board	600 00	600 00		
Departmental Contingencies	141,250 00	162,061 61		
Stationery Office for Stationery	5,000 00	4,172 47		
Contingent expenses of High Commissioner of Canada in London	5,250 00	5,085 25		
Total	968,223 16	950,204 12		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

THE GOVERNOR GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			16,000 00			
Subscriptions to newspapers	.....	810 01				
Advertising in do	.....	109 41				
			.....	919 42		
Books of reference *a*	.....	.....	.....	297 82		
Telegraphing and telephones—						
Montreal Telegraph Co	428 70					
Dominion do	76 53					
Western Union do	231 25					
G. N. Western do	966 88					
Canada Mutual do	38 24					
Lt.-Col. De Winton	251 68					
Major Chater	14 06					
		2,007 34				
Bell Telephone Co	.....	215 00				
			.....	2,222 34		
Postages, freight and express charges—						
Postmaster, Quebec	25 39					
do Halifax	14 93					
do Ottawa	200 39					
do Winnipeg	109 52					
do Montreal	7 31					
Lt.-Col. De Winton	0 10					
		357 64				
Freight and express charges	.....	25 07				
			.....	382 71		
Travelling expenses, including cab hire—						
His Excellency the Governor General travelling expenses	.....	5,000 00				
Sir Patrick L. McDougall, K.C.M.G., travelling expenses	.....	74 85				
Lt.-Col. De Winton, travelling expenses *b*	298 45					
Lt.-Col. De Winton, cab hire	36 75					
		335 20				
Lt.-Col. Stuart, trav. expenses	190 00					
do cab hire	30 50					
		220 50				
W. Campbell, trav. expenses *c*	.....	501 26				
C. J. Jones do	.....	150 00				
J. C. Barker do	.....	18 95				
H. G. Clarke do	.....	399 05				
G. Carpenter do	.....	468 78				
Thomas Rogers do	.....	15 00				
W. Ackland do *d*	.....	10 00				
Sundry persons, cab hire	.....	86 60				
			.....	7,280 19		
Carried forward	.....	.....	16,000 00	11,102 48	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE GOVERNOR GENERAL'S OFFICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			16,000 00	11,102 48		
Extra Clerks *e*				288 00		
Translating				11 05		
Petty expenses *f*				20 02		
Orderlies—						
H. G. Clarke	503 67					
Thos. Rogers	433 29					
W. Cherry	74 00					
W. Ackland	46 00					
J. Morris	8 00					
Extra Orderlies	10 00					
		1,074 96				
Uniforms		130 82				
				1,205 78		
Engraving and lithographing				6 00		
Drawing plan of Diploma *g*				15 00		
Sundries—						
Telegraphic messages, postages and cab hire *h*		20 80				
Goods		0 40				
Repairs		12 80				
Telegraph boys		3 00				
				37 00		
Stationery Office—						
Stationery		317 98				
Books of reference		7 00				
				324 98		
Queen's Printer—						
Paper, printing and binding				290 77		
			16,000 00	13,301 08	2,698 92	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. Subsistence charged at rate of $5 per day should be certified as actual disbursements, if such.

(The whole question of travelling expenses will be submitted by Lt.-Col. De Winton on his return.—T. Ross, Acct. of Con.)

c. Subsistence charged at rate of $2 per day should be certified as actual disbursements.

(Mr. Campbell, on his return to Ottawa, will certify.—T. Ross, Acct. of Con.)

d. Details required. (This man has been discharged.—T. Ross, Acct. of Con.)

e. The payments of $22 and $8 to C. C. Rogers, a Clerk upon the staff of the Department of the Interior, appear to be in contravention of 31 Vic., cap. 34, sec. 23.

(The Treasury Board have sustained the legality of such payments.—T. Ross, Acct. of Con.)

f. Balance of advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

g. This does not appear to be, properly speaking, a charge against Civil Government Contingencies.

h. Amounts paid under sub-heads of Telegrams, &c., are not distinguished.

(Attention has been called to this. It will be attended to in the future.—T. Ross, Acct. of Con.)

OFFICE OF THE GOVERNOR-GENERAL'S SECRETARY,
OTTAWA, 26th October, 1882.

SIR,—In reply to your letter of the 13th instant, I have the honor to inform you that the chief causes in the difference between grant and expenditure in the contingent account of this office for the year ending 30th June, 1882, is chiefly due to the items under the heads of telegrams, postages, freight and travelling expenses being much less during the past year than anticipated.

It is unlikely so large a balance will appear in 1883.

I have the honor to be, Sir,
Your most obedient servant,

C. STUART,
for Governor-General's Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated	More than Est mated
	$ cts.	$ cts	$ cts.	$ cts.	$ cts.	$ cts.
			3,000 00			
Subscriptions to newspapers	.....	.....	.....	754 14		
Books of reference ..... *a*	.....	.....	.....	47 95		
Telegraphing and Telephones—						
Montreal Telegraph Co	7 98					
Dominion do	1 14					
G. N.-Western do	117 12					
Hon. A. W. McLelan	30 65					
		156 89				
Montreal Telegraph Co., hire of telephone	.....	15 00				
			.....	171 89		
Postages, Postmaster, Ottawa	.....	.....	.....	52 55		
Travelling expenses, including cab hire—						
Hon. A. W. McLelan, travelling expenses	191 00					
Hon. A. W. McLelan, cab hire.	15 50					
		206 50				
L. J. Burpee, travelling expenses	.....	14 10				
F. K. Bennett do	.....	6 10				
Sundry persons, cab hire	.....	30 00				
			.....	256 70		
Extra Clerks	.....	.....	.....	589 50		
Petty expenses ..... *b*	.....	.....	.....	5 00		
Translating	.....	.....	.....	20 00		
Sundries—						
Washing towels	.....	65 00				
Ice	.....	9 68				
Repairs	.....	1 50				
			.....	76 18		
Stationery Office—						
Stationery	.....	360 34				
Books of reference	.....	67 15				
			.....	427 49		
Queen's Printer—						
Paper, printing and binding	.....	.....	.....	329 48		
			3,000 00	2,730 88	269 12	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. Details have not been furnished. Expenditure was made by the late Clerk of the Privy Council.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENT OF JUSTICE.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			3,500 00			
Subscriptions to newspapers	.....	.....	.....	525 56		
Books of reference ..... *a*	.....	.....	.....	304 64		
Telegraphing and telephones—						
Montreal Telegraph Co.	181 05					
Dominion do	29 16					
G. N.-Western do	565 19					
Canada Mutual do	11 04					
H. G. Hopkirk	0 55					
		786 99				
Bell Telephone Co.	.....	65 00				
Postages, freight and express charges			.....	851 99		
Postmaster, Ottawa	89 83					
G. L. Foster	0 90					
		90 73				
Freight and express charges	.....	2 80				
Travelling expenses, including cab-hire—			.....	93 53		
Sir Alex. Campbell, trav. expenses	123 40					
do cab-hire	50 80					
		174 20				
Z. A. Lash, trav. expenses ... *b*	.....	34 85				
H. G. Hopkirk do	.....	294 40				
Sundry persons, cab-hire	.....	21 85				
			.....	525 30		
Extra Clerks	.....	.....	.....	267 92		
Petty expenses	.....	.....	.....	15 99		
Extra Messengers ..... *c*	.....	.....	.....	46 00		
Engraving and lithographing	.....	.....	.....	24 00		
Stationery outside of Stationery Office ..... *d*	.....	.....	.....	3 25		
Sundries—						
Goods	.....	22 56				
Furniture ..... *e*	.....	4 50				
Ice	.....	16 13				
Cartage	.....	1 00				
Labo	.....	0 30				
Washing towels	.....	24 00				
Telegraph boys	.....	3 00				
Newspapers	.....	0 25				
Stationery Office—			.....	71 74		
Stationery	.....	626 43				
Books of reference	.....	1 60				
Queen's Printer—			.....	628 03		
Paper, printing and binding	.....	.....	.....	396 57		
	.....	.....	3,500 00	3,754 52	.....	254 52

I certify that this account has been examined under my directions and is correct.

Examined,
THOS PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. $19.35 for hotel expenses should be certified as actual disbursements (left the Service, called upon for certificate T. Ross, A. of C.).

c. In the payment of a gratuity of $10 to Extra Messengers, the time should be stated for which the services of the temporary Messengers were paid.

d. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

e. 31 Vic., cap. 35, sec. 2, provides that furniture shall be supplied by the Department of Public Works.

DEPARTMENT OF JUSTICE,
OTTAWA, October 20th, 1882.

SIR,—In answer to your communication of the 13th instant, asking for information as to the cause of difference between the estimate and expenditure on account of Civil Government contingencies, I have the honor to state that I am informed by the officers of the Department that it was not found possible to reduce the amount of telegraphing and travelling expenses, as compared with the previous year, as much as was anticipated.

The work of an extremely long Session made the employment of Extra Clerks necessary.

On account of the illness of one of the Messengers it was necessary to employ an Extra Messenger.

If you think that the over expenditure is a matter of sufficient importance, and you desire me to do so, I will refer the matter to my predecessor. Personally I have no knowledge of the matter.

Your obedient servant,

GEO. W. BURBIDGE,
Deputy Minister of Justice.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF JUSTICE—PENITENTIARY BRANCH.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ ts.
		2,250 00			
Subscription to newspapers	13 00				
Advertising in do	12 00				
		.....	25 00		
Telegraphing—					
Montreal Telegraph Co.	55 10				
Dominion do	1 14				
G.N.-Western do	162 78				
		.....	219 02		
Cleaning offices	.....	.....	25 00		
Travelling expenses—					
J. G. Moylan	1,329 70				
Geo. L. Foster	247 66				
W. W. Walkem	5 00				
		.....	1,582 36		
Sundries, goods	.....	.....	4 00		
Stationery Office—					
Stationery	120 89				
Books	0 20				
		.....	121 09		
Queen's Printer, printing, paper and binding	.....	.....	85 00		
		2,250 00	2,061 47	188 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		6,000 00			
Subscriptions to newspapers	.....	.....	567 00		
Books of reference ... *a*	83 63				
Maps ... *a*	14 50				
Telegraphing :—		.....	98 13		
Montr al Telegraph Co	255 17				
Dominion do	199 02				
G. N. Western do	654 04				
Canada Mutual do	37 48				
		.....	1,145 71		
Postages—Postmaster, Ottawa	.....	.....	157 08		
Travelling expenses, including cab-hire :—					
Hon. A. P. Caron, travelling expenses ... $370 74					
Hon. A. P. Caron, cab-hire 550 50					
	921 24				
Lt.-Col. Panet, travelling expenses	164 41				
A. Benoit, travelling expenses ... $158 50					
A. Benoit, cab-hire ... 11 25					
	169 75				
B. Sulte, travelling expenses	11 00				
F. E. P. Aldrich do	59 25				
S. Lelièvre do	50 00				
		.....	1,375 65		
Extra Clerks	.....	.....	1,215 77		
do Messengers	.....	.....	38 75		
Stationery, outside of Stationery Office ... *b*	.....	.....	3 25		
Sundries :—					
Goods	39 60				
Repairs	1 50				
Picture frames ... *c*	20 00				
Filters	5 50				
Washing towels	23 25				
Ice	12 90				
Photographic views	8 00				
		.....	110 75		
Stationery Office :—					
Stationery	1,018 27				
Books of reference	104 85				
		.....	1,123 12		
Queen's Printer :—					
Paper, printing and binding	.....	.....	1,186 36		
		6,000 00	7,021 57	.....	1,021 57

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

b. Order in Council of the 18th June, 1869, requires that all stationery be procured from the Government Stationery Office.

c. 31 Vic. cap. 35, sec. 2, provides that Furniture and Fittings shall be supplied by the Department of Public Works.

(The Deputy-Minister's attention has been called to this account.—T. Ross, A. of C.)

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, October 31st, 1882.

SIR,—In reply to your communication of the 13th instant, requesting an explanation with reference to the excess of expenditure Civil Government contingencies, 1881-82, over the appropriation, I beg to state that the only explanation I can give is that it is impossible to estimate the actual amount which may be required for the departmental services during any year; hence the estimates and appropriations for 1881-82 have been found inadequate to meet the requirements of the Service for that year.

I have the honor to be, Sir,
Your obedient servant,

C. EUG. PANET,
Deputy Minister of Militia aud Defence.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENT OF SECRETARY OF STATE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Estimated.	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		7,000 00			
Subscriptions to newspapers			604 28		
Books of reference *a*			72 01		
Telegraphing—					
Montreal Telegraph Co	136 64				
Dominion do	34 43				
Great North-Western Telegraph Co	543 72				
Canada Mutual do	25 73				
T. O'Keefe	0 75				
			741 27		
Postages, Freight and Express charges—					
Postmaster, Ottawa	139 35				
Freight and express charges	33 87				
			173 22		
Travelling expenses, including cab hire—					
Hon J. A. Mousseau, travelling expenses $500 00					
Hon J. A. Mousseau, cab hire 331 00					
	831 00				
G. Emond, travelling expenses	183 40				
Sundry persons, cab hire	26 50				
			1,040 90		
Extra Clerks *b*			1,621 71		
Extra Messengers			548 00		
Sundries—					
Goods	11 20				
Washing towels	48 00				
Postage stamps	0 48				
Telegraph boys	3 00				
Furniture *c*	17 50				
Cartage	340 00				
Photographic views	17 00				
Ice	26 13				
Repairs	4 50				
			467 81		
Stationery Office—					
Stationery	858 12				
Books of reference	136 45				
			994 57		
Queen's Printer—					
Paper, printing and binding			661 14		
		7,000 00	6,924 91	75 09	

I certify that this account has been examined under my directions, and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Books should be purchased through the Government Stationery Office, as required by Order in Council of the 17th November, 1877.

b. Payments, included in this expenditure, of $5 to T. Cross, upon the staff of the Department of Railways and Canals, and of $34.88 to A. G. Kingston, upon the staff of the Department of Public Works, appear to be in contravention of Sec. 23 of the Civil Service Act of 1868.

(Treasury Board have sustained such payments.—T. Ross, A. of C.)

c. Furniture should be supplied by the Department of Public Works, as provided by 31 Vic., Cap. 35, Sec. 2.

CONTINGENCIES,
OTTAWA, 31st December, 1881.

SIR,—I have the honor to transmit the enclosed voucher which has been presented to me for payment.

As there are doubts as to the legality of such accounts, I have to request that I may be furnished with instructions from you as to the course I am to follow when these demands are made upon contingencies.

I have the honor to be, Sir,
Your obedient servant,
THOS. ROSS,
Accountant of Contingencies.

J. L. McDOUGALL, Esq.,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, 4th January, 1882.

SIR,—In reply to your letter of the 31st ult., which accompanied Mr. A. G. Kingston's account for extra work in the Department of the Secretary of State, I have the honor to say that, in my opinion, the 23rd section of 31st Vic., cap. 34, makes the payment of the account illegal, Mr. Kingston being a Clerk in another Department.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

THOS. ROSS, Esq.,
Accountant of Contingencies.

TREASURY BOARD, CANADA.
OTTAWA, 25th January, 1882.

SIR,—I have the honor to inform you that the Honorable the Treasury Board have decided, on the report of the Department of Justice, to pay the amount of the claim of Mr. A. G. Kingston for extra work.

I have the honor to be, Sir,
Your obedient servant,
J. M. COURTNEY,
Secretary.

THOS. ROSS, Esq.,
Accountant of Contingencies.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENT OF THE INTERIOR.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			8,000 00			
Subscriptions to newspapers	.....	.....	.....	458 88		
Books of reference ..... *a*	.....	17 50				
Maps ..... *a*	.....	23 35				
			.....	40 85		
Telegraphing—						
Montreal Telegraph Co	.....	156 51				
Dominion do	.....	100 80				
G. N. Western do	.....	556 55				
Canada Mutual do	.....	30 72				
Hon. D. L. McPherson, refund cable	.....	5 00				
			.....	849 58		
Postages, freight and express charges—						
Postmaster, Ottawa	.....	759 97				
Freight and express charges	.....	3 75				
			.....	763 72		
Travelling expenses, including cab hire—						
Sir J. A. Macdonald—						
Travelling expenses to England	1,508 25					
Personal do *b*	540 80					
Cab hire	277 75					
		2,326 80				
Hon. D. L. McPherson, cab hire	.....	11 50				
Col. Dennis, travelling expenses	7 80					
do cab hire	42 75					
		50 55				
L. Russell do	.....	36 75				
Frederick White, travelling expenses *b*	224 00					
Frederick White, cab hire	60 25					
		284 25				
A. M. Burgess do	.....	15 75				
F. W. Smith, travelling expenses	.....	115 05				
Sundry persons, cab hire	.....	165 10				
			.....	3,005 75		
Extra Clerks	.....	.....	.....	558 00		
Extra Messengers	.....	.....	.....	811 85		
Engraving, printing, binding and lithographing	.....	.....	.....	201 25		
Stationery outside of Stationery Office ..... *c*	.....	.....	.....	1 75		
Sundries—						
Goods	.....	56 46				
Repairs	.....	14 50				
Ice	.....	46 13				
Cartage	.....	6 05				
Postage stamps	.....	12 00				
Furniture ..... *d*	.....	4 75				
Washing towels	.....	24 00				
Marking do	.....	2 00				
Telegraph boys	.....	3 00				
			.....	168 89		
Carried forward	.....	.....	8,000 00	6,860 52	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENT OF THE INTERIOR—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	.....	8,000 00	6,860 52	.....	.....
Stationery Office—						
Stationery	.....	2,709 07				
Books of reference	161 04					
Maps	14 00					
		175 04				
			.....	2,884 11		
Queen's Printer—						
Paper, printing and binding	.....	.....	.....	4,271 55		
			8,000 00	14,016 18	.....	6,016 18

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. These should be purchased through the Government Stationery Office, as required by Order in Council of the 17th November, 1877.

b. Refunded.

c. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

d. 31 Vic., cap. 35, sec. 2, provides that furniture shall be supplied by the Department of Public Works.

DEPARTMENT OF THE INTERIOR,
OTTAWA, 4th November, 1882.

SIR,—I have the honor, by direction of the Minister of the Interior, to acknowledge the receipt of your letter of the 15th ult., respecting the excess of expenditure over appropriation in the matter of the contingencies of this Department for the year ended 30th June, 1882.

The unforeseen expenses in connection with the visit to Europe of the Minister will account for a portion of the excess, while the extraordinary increase of the Dominion Lands business, rendering necessary a considerable unexpected outlay for maps, printing and Extra Clerks and Messengers, made it absolutely impossible that the sum required to meet contingent expenses for a year in advance could have been correctly estimated.

I may add that, with a view to meeting the anticipated but necessarily indefinite increase, both in kind and extent, of contingent expenditure, that must attend the expansion of the business of this Department, a comparatively large sum was asked for in the Departmental estimates, but the amount was subsequently cut down in such wise as to make an over-expenditure unavoidable.

I have the honor to be, Sir,
Your obedient servant,

A. M. BURGESS,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENT OF INDIAN AFFAIRS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			2,500 00			
Subscriptions to newspapers		69 25				
Advertising in do		10 00				
			.....	79 25		
Books of reference *a*		18 50				
Maps *a*		6 60				
			.....	25 10		
Freight and express charges		.....	.....	5 40		
Wages of Charwomen *b*		.....	.....	150 00		
Travelling expenses, including cab hire—						
L. Vankoughnet, travelling expenses	$61 30					
L. Vankoughnet, cab hire	24 94					
		86 24				
Sundry persons do		11 50				
			.....	97 74		
Extra Clerks		.....	.....	1,378 28		
do Messengers		.....	.....	589 50		
Special Constables		.....	.....	7 50		
Engraving and lithographing		.....	.....	141 55		
Sundries—						
Goods		30 26				
Repairs		0 25				
Cartage		4 00				
Washing towels		18 00				
			.....	52 51		
Stationery Office—						
Stationery		642 18				
Books of reference	$8 35					
Maps	6 00					
		14 35				
Queen's Printer—			.....	656 53		
Paper, printing and binding		.....	.....	989 05		
			2,500 00	4,172 41	.....	1,672 41

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. Authority for this expenditure was obtained by Order in Council of the 10th November, 1882.

DEPARTMENT OF INDIAN AFFAIRS,
OTTAWA, 28th October, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 13th instant, enclosing a statement of the expenditure of this Department for Civil Government contingencies as compared with the estimates for the year ended 30th June, 1882, and requesting explanations as to the causes of difference between grant and expenditure.

In reply, I beg to state that the difference between the grant and expenditure is the result of the increased business of the Department, demanding the employment of extra clerks and necessitating a larger expenditure on that account than was anticipated when the estimates were framed. The removal of this Department from the eastern block to the building it at present occupies also entailed expense which was unforeseen.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J. L. MCDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

OFFICE OF THE AUDITOR-GENERAL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			2,500 00			
Subscription to newspapers	.....	.....	.....	108 38		
Books of reference ..... *a*	.....	.....	.....	12 00		
Telegraphing and Telephones—						
Montreal Telegraph Co	4 82					
Dominion do	5 97					
Great North-Western Telegraph Co	5 50					
Auditor-General	0 25					
		16 54				
Bell Telephone Co	.....	40 00				
Postages, Freight and Express charges—			.....	56 54		
Postmaster, Ottawa	.....	86 65				
Express charges	.....	0 50				
Travelling expenses, including cab hire—			.....	87 15		
J. L. McDougall, trav. expenses to and from Winnipeg	.....	180 50				
Sundry persons, cab hire	.....	4 75				
			.....	185 25		
Legal advice	.....	.....	.....	80 00		
Extra Clerks	.....	.....	.....	1,003 00		
Engraving and lithographing	.....	.....	.....	48 00		
Sundries—						
Goods	.....	41 31				
Filter ..... *b*	.....	2 75				
Ice	.....	6 45				
Washing towels	.....	16 00				
Telegraph and telephone boys	.....	5 00				
			.....	71 51		
Stationery Office—						
Stationery office	.....	396 76				
Books of reference	11 20					
Maps	2 50					
		13 70				
Queen's Printer—			.....	410 46		
Paper, printing and binding	.....	.....	.....	436 32		
			2,560 00	2,498 61	1 39	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that Books should be purchased through the Government Stationery Office.

b. 31 Vic., cap. 35, sec. 2, provides that furniture and fittings shall be supplied by the Department of Public Works.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			8,000 00			
Subscriptions to newspapers.	.....	.....	.....	738 44		
Books of reference..... *a*	.....	.....	.....	49 75		
Telegraphing and telephones—						
Montreal Telegraph Co.....	454 63					
Dominion do	155 43					
Anglo-American do	16 77					
G. N. Western do	1,785 36					
Canada Mutual do	21 91					
Bank of Montreal, refund cable ...	1 25					
		2,435 35				
Bell Telephone Co.....	.....	92 50				
			.....	2,527 85		
Postage, freight & express charges—						
Postmaster, Ottawa.....	.....	497 08				
Freight and express charges.....	.....	23 25				
			.....	520 33		
Travelling expenses, including cab hire—						
Sir S. L. Tilley, trav. expenses....	375 50					
do cab hire	5 50					
		381 00				
J. M. Courtney, trav. expenses....	85 20					
do cab hire	19 50					
		104 70				
F. Toller, trav. expenses.....	.....	25 00				
G. Y. Crookshank, trav. expenses	.....	184 25				
Sundry persons, cab hire.....	.....	54 35				
			.....	749 30		
Extra Clerks.....	.....	.....	.....	1,580 00		
Translating.....	.....	.....	.....	3 00		
Engraving and lithographing.....	.....	.....	.....	757 15		
Special—						
Enquiries relative to iron industries..... *b*	.....	200 00				
Tabulated Statement of Bank Returns..... *c*	.....	50 00				
			.....	250 00		
Sundries:						
Goods.....	.....	48 64				
Ice.....	.....	6 45				
Repairs.....	.....	3 45				
Washing towels.....	.....	40 50				
Telegraph boys.....	.....	3 00				
			.....	102 04		
Carried forward.....	.....	.....	8,000 00	7,277 86	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE FINANCE DEPARTMENT—*Concluded.*

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	.....	8,000 00	7,277 86	.....	.....
Stationery Office—						
Stationery	.....	1,396 98				
Books of reference	149 74					
Maps	2 00					
		151 74				
			.....	1,548 72		
Queen's Printer—						
Paper, printing and binding	.....	.....	.....	2,048 45		
			8,000 00	10,875 00	.....	2,875 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

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a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. This does not appear to be, properly speaking, a charge against Civil Government Contingencies under the Act.

c. Number of days' services and rate per day in preparing this Statement have not been furnished as required by Section 19 of the Civil Service Act of 1868.

FINANCE DEPARTMENT,
OTTAWA, 26th October, 1882.

MY DEAR SIR,—In reply to your letter of the 24th instant, asking for an explanation of the variation between estimate and expenditure of the contingencies of this Department, I have the honor to state that the over-expenditure arose from extra expenditure being incurred for stationery, printing and telegrams, and that during the present year Parliament has been asked for an increased sum to cover the Departmental contingencies.

Your very truly,
J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE CUSTOMS DEPARTMENT.

ACCOUNT of sums expended, compared with the sum granted, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
			9,000 00			
Subscriptions to newspapers	.....	610 77				
Advertising in do	.....	357 52				
			.....	968 29		
Books of reference *a*	.....	113 50				
Maps *a*	.....	8 00				
			.....	121 50		
Telegraphing—						
Montreal Telegraph Co	.....	399 45				
Dominion do	.....	114 48				
Great North Western Telegraph Co	.....	1,721 23				
Canada Mutual Telegraph Co	.....	54 98				
			.....	2,290 14		
Postages, freight and express charges—						
Postmaster. Ottawa	158 87					
J. M. Bowell	0 72					
		159 59				
Freight and express charges	.....	81 49				
			.....	241 08		
Travelling expenses, including cab hire—						
Hon. M. Bowell, travelling expenses	181 25					
Hon. M. Bowell, cab hire	22 75					
		204 00				
Sundry persons, cab hire	.....	11 75				
			.....	215 75		
Copying	.....	.....	.....	4 00		
Engraving and lithographing	.....	.....	.....	90 50		
Sundries—						
Goods	.....	49 85				
Caligraph	.....	80 00				
Ice	.....	9 68				
Photographic views	.....	5 00				
Washing towels	.....	21 00				
Repairs	.....	2 00				
Cartage	.....	13 20				
Telegraph boys	.....	4 25				
			.....	184 98		
Stationery Office—						
Stationery	.....	1,028 38				
Books of reference	.....	12 25				
			.....	1,040 63		
Queen's Printer—						
Paper, printing and binding	.....	.....	.....	1,241 89		
			9,000 00	6,398 76	2,601 24	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

CUSTOMS DEPARTMENT,
OTTAWA, 20th October, 1882.

SIR,—I have the honor to acknowledge the receipt of your communication of the 13th instant, enclosing statement of expenditure by this office, on account of Civil Government, for the year ended 30th June last, and have noted your request that I would furnish you with an explanation of the cause of difference between the amount granted and that actually spent for the above mentioned service.

In reply, I have to state that the amount short expended (say $2,601.24) is to be attributed primarily to the economy with which the public money is expended by this Department; but I might mention that during the past year it was not found necessary to employ any extra assistance, the permanent staff having been found equal to all the emergencies which arose. But, as you are aware, it is impossible to anticipate what statements may be called for by the Houses of Parliament, or to estimate exactly for all the exigencies that may arise, and, therefore, it is necessary to provide a reasonable margin for such purposes. Further, I would state that the expenditure for statistical and other books of record varies greatly different years, and the amount under that particular head (Queen's Printer) would have been much larger the year just ended, but for the delays in printing and binding, which prevented the delivery of many books until after the beginning of the present fiscal year. I beg to return herewith the comparative statement furnished, with your letter above referred to, and trust that the explanations just given may be quite satisfactory.

I have the honor to be, Sir,
Your obedient servant,
J. JOHNSON,
Commissioner.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882--Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE INLAND REVENUE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	cts.	$ cts.
			9,000 00			
Subscriptions to newspapers				523 53		
Books of reference *a*		164 60				
Maps *a*		8 50				
				173 10		
Telegraphing—						
Montreal Telegraph Co		83 39				
Dominion do		25 58				
G. N.-Western do		352 89				
Canada Mutual do		21 55				
Hon. J. C. Aikins		21 50				
				504 91		
Postages, freight and express charges—						
Postmaster, Ottawa	176 58					
W. H. Aikins	5 00					
		181 58				
Freight and express charges		139 10				
				320 68		
Travelling expenses, including cab hire—						
Hon. J. C. Aikins, trav. expenses	250 00					
do cab hire	6 00					
		256 00				
A. Brunel, trav. expenses *b*		144 73				
E. Miall do *c*		273 65				
W. H. Aikins do		139 77				
Sundry persons, cab hire		11 25				
				825 40		
Extra Clerks				2,555 50		
Petty expenses *d*				8 71		
Translating				4 00		
Extra Messengers				11 00		
Engraving and lithographing				22 09		
Stationery outside of Stationery Office *e*				2 50		
Sundries—						
Goods		95 57				
Writing machine		64 62				
Cartage		50 05				
Washing towels		51 30				
Labor		1 50				
Repairs		2 50				
Filters *f*		8 25				
Furniture *f*		18 50				
Fittings *f*		0 75				
Ice		4 84				
Photographic views		5 00				
Telegraph boys		3 00				
Expressmen		2 00				
				307 88		
Carried forward			9,000 00	5,259 52		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE INLAND REVENUE DEPARTMENT—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	.....	9,000 00	5,259 52	.....	.....
Stationery Office—						
Stationery	.....	967 03				
Books of reference	.....	66 81				
			.....	1,033 84		
Queen's Printer—						
Paper, printing and binding	.....	.....	.....	699 35		
			9,000 00	6,992 49	2,007 51	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

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a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

b. Details of $90 of this expenditure have not been furnished. (Details called for.—T. Ross, A. of C.)

c. Details of $200 of this expenditure have not been furnished. (Details will be furnished.—T. Ross, A. of C.)

d. Balance of advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882 83.

e. Order in Council of 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

f. 31 Vic., cap. 35, sec. 2, provides that furniture and fittings shall be supplied by the Department of Public Works.

INLAND REVENUE DEPARTMENT,
OTTAWA, October 19th, 1882.

SIR,—Referring to your communication of the 13th October, I have the honor to state that the difference between grant and expenditure can only be accounted for in one of two ways: Either the Department must have over-estimated its pecuniary requirements, or, having estimated them aright, the surplus must be deemed to constitute the measure of its economy

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

E. MIALL,
Acting Commissioner.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	cts.
			6,000 00			
Subscriptions to newspapers	.....	.....	.....	631 77		
Books of reference *a*	.....	506 26				
Maps *a*	.....	103 00				
			.....	609 26		
Telegraphing—						
Montreal Telegraph Co	.....	770 17				
Dominion do	.....	346 62				
G. N.-Western do	.....	498 31				
			.....	1,615 10		
Postages, freight and express charges—						
Postmaster, Ottawa	249 49					
do Quebec	2 27					
J. W. Harper	0 11					
		251 87				
Freight and express charges	.....	25 29				
			.....	277 16		
Travelling expenses, including cab hire—						
Sir H L. Langevin, travelling expenses	249 00					
Sir H. L. Langevin, cab hire	117 25					
		366 25				
G. F. Baillairgé, do	.....	21 00				
F. J. Mackay, trav. expenses *b*	1,081 00					
do cab hire	28 00					
		1,109 00				
E F. E. Roy, trav. expenses *c*	.....	61 75				
Sundry persons, cab hire and street car tickets	.....	119 25				
			.....	1,677 25		
Petty expenses *d*	.....	.....	.....	40 00		
Translating	.....	.....	.....	25 00		
Engraving and lithographing	.....	.....	.....	151 25		
Stationery outside of Stationery Office *e*	.....	.....	.....	16 75		
Special services—						
Preparing Departmental Report of 1879-80	.....	100 00				
do do 1880-81	.....	120 00				
			.....	220 00		
Removal expenses, J. E. Gervais. *f*	.....	.....	.....	195 52		
Sundries—						
Goods	.....	188 72				
Repairs	.....	0 50				
Washing towels	.....	45 00				
Ice	.....	19 35				
Telegraph boys	.....	5 00				
Bank charges	.....	0 50				
			.....	259 07		
Carried forward	.....	.....	6,000 00	5,718 13	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF PUBLIC WORKS—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	.....	.....	6,000 00	5,718 13		
Stationery Office—						
Stationery	.....	630 86				
Books of reference.....	.....	76 75				
			.....	707 61		
Queen's Printer—						
Paper, printing and binding....	.....	.....	.....	522 05		
			6,000 00	6,947 79	.....	947 79

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

---

a. Order in Council of the 17th November, 1877, requires that these should be obtained through the Government Stationery Office.

b. Details furnished are not sufficient. Railway fares are charged in bulk sums instead of in sums disbursed for fares from one point to another. Hotel allowance at $3.50 per day is not certified as actual disbursements. Days of departure and of return are apparently charged for as whole days at $3.50 per day. See Order in Council of the 6th May, 1876.

(Mr. Mackay's attention has been called to these memos.: I have received no answer to my memo., on the subject, T. Ross, A of C.)

Details of $100 of this expenditure have not been furnished (details called for, T. Ross, A. of C.)

c. Details of $50 of this expenditure have not been furnished. (Details called for, T. Ross, A. of C.)

d. Advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

e. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

f. Authorised by Order in Council of the 14th October, 1882.

DEPARTMENT OF PUBLIC WORKS, CANADA,
OTTAWA, 7th November, 1882.

SIR,—Having reference to your letter of the 13th ultimo, enclosing a statement of sums expended by this Department, during the last fiscal year, on account of "Civil Government Contingencies," as compared with the grant made for that purpose, and requesting to be informed as to the over-expenditure incurred, I am directed to draw your attention to the fact that had the cost of telegrams for the months of July to November, 1881, inclusive, instead of being defrayed from "Contingencies," been charged, as is now done, to the various works, the expenditure would have been $1,615.10 less than shown, and consequently $667.31 within the amount of the vote.

I have the honor to be, Sir,
Your obedient servant,
F. H. ENNIS,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE POST OFFICE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		25,000 00			
Subscriptions to newspapers	.....	.....	637 27		
Books of reference ..... *a*	.....	.....	730 83		
Telegraphing—					
Montreal Telegraph Co.	135 39				
Dominion do	35 21				
G. N.-Western do	681 03				
Canada Mutual do	4 01				
		.....	855 64		
Postages, freight and express charges					
Postmaster, Ottawa.....$603 20					
British postage stamps .. 20 00					
	623 20				
Freight and express charges	144 44				
		.....	767 64		
Cleaning offices ..... *b*	.....	.....	1,458 00		
Travelling expenses, including cab hire—					
Hon. J. O'Connor, travelling expenses $509 93					
Hon. J. O'Connor, cab hire 506 20					
	1,016 13				
W. White, travelling expenses	34 85				
J. C. Stewart do	57 47				
Jos. Kavanagh, Special Agent to Winnipeg, travelling expenses	162 00				
A. L. Jarvis	250 00				
Sundry persons, cab hire	7 00				
		.....	1,527 45		
Extra Clerks	.....	.....	10,620 20		
Translating	.....	.....	121 00		
Engraving and lithographing	.....	.....	57 50		
Stationery outside of Stationery Office ..... *c*	.....	.....	17 00		
Sundries—					
Goods	421 53				
Washing towels	94 61				
Cartage and cab hire ..... *d*	27 13				
Ice	19 35				
Telegraph Boys	6 00				
Making and marking towels	4 60				
		.....	573 22		
Carried forward	.....	25,000 00	17,365 75		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE POST OFFICE DEPARTMENT—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....		.....	25,000 00	17,365 75	.....	.....
Stationery Office—						
Stationery		2,763 41				
Books of reference	$120 65					
Maps	15 20					
		135 85				
			.....	2,899 26		
Queen's Printer—						
Paper, printing and binding.....		.....	.....	10,122 99		
			25,000 00	30,388 00	.....	5,388 00

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that books should be purchased through the Government Stationery Office.

b. Authorized by Order in Council of the 30th June, 1882, and placed under the control of the Accountant of Contingencies.

c. Goods and repairs are included which apparently should be obtained through the Department of Public Works, as provided by 31 Vic., cap. 5, sec. 2.

d. Amounts paid for cartage and cab hire should be distinguished (will be so distinguished under petty cash in the future.—T. Ross, A. of C.)

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, 25th October, 1882.

SIR,—I am directed by the Postmaster-General to acknowledge the receipt of your letter of the 12th instant calling attention to the expenditure of this Department during the last fiscal year, on account of Civil Government contingencies, as compared with the estimates, and asking an explanation of the cause of difference between the authorized and actual disbursements, and I am, in reply, to state that the excess of expenditure to which you refer occurred in the item for Extra Clerks, $10,620.20, which the Postmaster-General regrets considerably exceeds the estimate.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL, Esq.,
Auditor-General.

W. WHITE,
Secretary.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts
		8,000 00			
Subscriptions to newspapers	646 82				
Advertising in do	135 00				
		.....	781 82		
Books of reference *a*	145 50				
Maps *a*	19 58				
		.....	165 08		
Telegraphing—					
Montreal Telegraph Co	217 80				
Dominion do	23 79				
G. N.-Western do	860 20				
Canada Mutual do	14 53				
		.....	1,116 32		
Postages, freight and express charges—					
Postmaster, Ottawa	1,187 45				
Freight and express charges	470 09				
		.....	1,657 54		
Cleaning offices *b*	.....	.....	950 25		
Travelling expenses, including cab hire—					
Hon. J. H. Pope, cab hire	122 50				
Sundry persons do	5 12				
		.....	127 62		
Extra Clerks	.....	.....	2,346 27		
Extra Messengers	.....	.....	33 00		
Engraving and lithographing	.....	.....	208 25		
Stationery outside of Stationery Office *c*	.....	.....	65 00		
Sundries—					
Goods	171 97				
Repairs	0 75				
Furniture *d*	21 50				
Washing towels	90 00				
Ice	17 74				
Photographic views	5 00				
Cartage	3 50				
P. O. Orders	3 30				
Commission on draft	0 58				
Customs entries	0 50				
Newspapers	0 30				
Telegraph boys	4 00				
		.....	319 14		
Stationery Office—					
Stationery	1,033 15				
Books of reference	83 26				
		.....	1,116 41		
Queen's Printer—					
Paper, printing and binding	.....	.....	1,786 41		
		8,000 00	10,673 11	.....	2,673 11

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be purchased through the Government Stationery Office.

b. This expenditure seems to be unauthorized, taken in connection with the Order in Council of the 31st October, 1881.

(These women have been employed for years in the Bureau of Agriculture.—T. Ross, A. of C.)

c. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

d. 31 Vic., cap. 35, sec. 2, provides that furniture shall be supplied by the Department of Public Works.

DEPARTMENT OF AGRICULTURE,
OTTAWA, October 26, 1882.

SIR,—I have the honor to return to you herewith statement of expenditure of this Department for Civil Government contingencies for fiscal year ended 30th June last, and to inform you that the amount of total expenditure is correct.

I am further to state, in reply to the enquiry in your letter of the 13th instant, that the difference between the grant and expenditure is due to the very large increase of business in the Patent Branch of this Deparment, as evidenced in the payments for Extra (Copying) Clerks, as well as for freight and express charges for the same service, during the last fiscal year as compared with the previous one.

I have the honor to be, Sir,
Your obedient servant,

J. LOWE,
Secretary Department of Agriculture.

To the Auditor-General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
			7,000 00			
Subscriptions to newspapers				535 79		
Books of reference *a*		85 43				
Maps *a*		11 00				
Telegraphing and Telephones—				96 43		
Montreal Telegraph Co	216 73					
Dominion do	80 10					
G. N.-Western do	649 91					
Canada Mutual do	4 53					
		951 27				
Bell Telephone Co		62 50				
Postages, freight, express charges—				1,013 77		
Postmaster, Ottawa		341 92				
Express charges		16 61				
Travelling expenses, including cab hire—				358 53		
Hon. A. W. McLelan, travelling expenses	185 00					
Hon. A. W. McLelan, cab hire	2 00					
		187 00				
Wm. Smith, travelling expenses		167 05				
W. H. Whitcher, cab hire		6 00				
				360 05		
Extra Clerks				3,445 40		
Petty expenses *b*				31 60		
Engraving and lithographing				141 19		
Stationery outside of Stationery Office *c*				4 00		
Sundries—						
Goods		24 40				
Furniture *d*		5 75				
Ice		6 45				
Plan for fishing station *e*		15 00				
Notarial fees		6 00				
Postage stamps		0 54				
Newspapers		0 10				
Cartage		4 83				
Washing towels		24 00				
Telegraph boys		3 00				
Repairs		1 10				
Premiums and commission		2 45				
Stationery Office—				93 62		
Stationery		857 11				
Books of reference		40 45				
Queen's Printer—				897 56		
Paper, printing and binding				697 66		
			7,000 00	7,675 60		675 60

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be obtained through the Government Stationery Office.

b. Balance of advance for petty expenses has been accounted for in vouchers rendered with accounts of 1882-83.

c. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

d. 31 Vic., Cap. 35, Sec. 2, provides that furniture shall be supplied by the Department of Public Works.

e. This does not appear to be a proper charge against Civil Government contingencies under the Act.

(The attention of the Department has been called to this item.—T. Ross, A. of C.)

DEPARTMENT OF MARINE AND FISHERIES,
OTTAWA, October 25, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 13th instant, with the Appropriation Account for 1881-82, having reference to the Civil Government contingencies expenditure of this Department for the fiscal year referred to, and requesting to be favored with explanations of the causes of difference between grant and expenditure.

On referring to the details of the item for $3,445, charged as payments to Extra Clerks, I find that the sums of $184 and $138, paid respectively to Messrs. Mann and Lampey, draughtsmen, and employed solely upon lighthouse plans, should be a charge against construction of lights and not against Civil Government contingencies.

I, therefore, beg to request that you will cause an entry to be made, transferring this amount ($322) to the appropriation for construction of lights, and that a further sum of $245.53 paid to Mr. W. Owen, for services in connection with investigations into wrecks, may also be transferred to the vote for this service.

This will still leave an expenditure in excess of the appropriation of $108.07, which was rendered necessary in the administration of the business of the Department.

The apparently large sum paid to Extra Clerks, as compared with previous years, is, to a considerable extent, consequent upon your request that all payments to such Clerks should appear under the head of contingencies and not, as heretofore, be a charge against any particular appropriation.

I am, Sir,
Your obedient servant,
WM. SMITH,
Deputy Minister of Marine and Fisheries.

J. L. McDOUGALL, Esq.,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, October 26, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 25th instant, with the comparative statement, forwarded with my letter of the 13th instant, upon the subject of the expenditure as compared with the grant for the contingencies of your Department in 1881-82.

With regard to your request that the sums of $322 and $245.53 should be transferred from above service to "Construction of Lights" and "Investigations into Wrecks," respectively, I regret to say, that as Civil Government contingencies is now published in the Public Accounts of 1881-82, it is too late to make these transfers, but I will cause your letter to be published in explanation of the apparent over-expenditure.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

WM. SMITH, Esq.,
Deputy Minister of Marine and Fisheries.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		7,000 00			
Subscriptions to newspapers.	.....	.....	513 25		
Books of reference ..... *a*	400 16				
Maps..... ..... *a*	6 00				
Telegraphing and telephones—		.....	406 16		
Montreal Telegraph Co. $289 20					
Dominion do ... 141 09					
G. N.-Western do ... 1,177 14					
Canada Mutual do ... 61 01					
Western Union do N.S., per A. P. Bradley..... 17 27					
Tel. Office, Parrsboro', per Sir Chas. Tupper. 15 45					
Anglo-American Telegraph Co..... 5 20					
	1,706 36				
Bell Telephone Co	95 00				
Postages, freight and express charges—		.....	1,801 36		
Postmaster, Ottawa.....	390 13				
Freight and express charges.....	48 16				
Travelling expenses, including cab hire—		.....	438 29		
Sir Chas. Tupper, cab hire.....	212 50				
Sundry persons do	31 25				
		.....	243 75		
Engraving and lithographing.....	.....	.....	144 25		
Stationery outside of Stationery Office..... ..... *b*	.....	.....	27 00		
Books and binding.....	.....	.....	20 54		
Sundries—					
Goods.....	48 08				
Repairs.....	4 50				
Washing towels.....	80 00				
Photographic views.....	5 00				
Ice.....	16 13				
Telegraph boys.....	10 00				
Stationery Office—		.....	163 71		
Stationery.....	2,753 24				
Books of reference.	48 88				
Queen's Printer—		.....	2,802 12		
Paper, printing and binding	.....	.....	1,289 41		
		7,000 00	7,849 84	.....	849 84

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these should be obtained through the Government Stationery Office.

b. Order in Council of the 18th June, 1869, requires that all stationery should be procured from the Government Stationery Office.

The over-expenditure arises from charges for paper in Queen's Printer's account which was inadvertently charged to contingencies instead of other appropriations.

(The above explanation was sent in a letter from the Department of Railways and Canals, dated 3rd November, 1882.)

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE TREASURY BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882. showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
	500 00			
Engraving and lithographing	.....	7 50		
Stationery Office—				
Books of reference	.....	2 00		
Queen's Printer—				
Printing, paper and binding	.....	172 21		
	500 00	181 71	318 29	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

FINANCE DEPARTMENT, CANADA,
OTTAWA, October 26, 1882.

MY DEAR SIR,—In reply to your letter of the 13th, asking for an explanation of the variation between the estimate and expenditure of the contingencies of the Treasury Board, I have the honor to state that the same has been caused by the office requiring less printing and stationery than was required in the previous year.

Yours very truly,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENTS GENERALLY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
		$ cts.	$ cts.	$ cts.	$ cts.
		10,000 00			
Wages of Labourers and Charwomen		.....	12,991 50		
do do in Post Office Department. *a*		.....	2,906 25		
Noon gun		.....	241 73		
Printing and binding		.....	67 50		
Sundries—					
Goods	$680 64				
Repairs	13 65				
Washing towels	126 70				
		.....	820 99		
Stationery Office—					
Stationery		.....	217 62		
Queen's Printer—					
Paper, printing and binding		.....	32 92		
		10,000 00	17,278 51	.....	7,278 51

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

---

a. Authorized under Order in Council of the 30th June, 1882, and placed under the control of the Accountant of Contingencies.

CONTINGENCIES,
OTTAWA, October 31, 1882.

SIR,—In reply to your letter of the 13th inst., I have the honor to inform you that the sum voted for the contingent expenses of Departments generally for the last fiscal year was not sufficient for the duty.

I have the honor to be, Sir,
Your obedient servant,
THOS. ROSS,
Accountant of Contingencies.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

POST OFFICE AND FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Extra Clerks—	1,000 00			
Balancing, and computing interest in Depositors Accounts, Savings Bank Branch, Post Office and Finance Departments, to 30th June, 1882.....	.....	300 00		
	1,000 00	300 00	700 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, October 19, 1882.

SIR,—In reply to your letter of the 13th instant, asking for an explanation of the cause of difference between the sum of $1,000, appropriated by Parliament in the Supplementary Estimates for the fiscal year ended 30th June, 1882, for the payment of extra labor involved in balancing and computing interest on depositors' accounts in Savings Bank Branches of the Post Office and Finance Departments, and the sum of $300 expended for the service by this Department, I have the honor to say that, as shown by the pay-list furnished, $300 represents the amount of work done in this Department in the special duty referred to, up to the 30th June.

For the completion of the work, which extended into the month of July, further payment of $539.55 was made out of a further vote for the same purpose, in the estimates for the fiscal year ending 30th June, 1883.

I have the honor to be, Sir,
Your obedient servant,

W. H. GRIFFIN,
Deputy Postmaster General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

HIGH COMMISSIONER OF CANADA IN LONDON.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
						Less than Estimated.	More than Estimated.
		£ s. d.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
				5,250 00			
Balance from 1880-81		11 12 4	56 53				
House rent and repairs, June, 1881.		27 3 0	132 13				
Fuel account		9 5 0	45 02				
Gas account		8 11 0	41 60				
Income tax, year ended 5th April, '81		50 0 0	243 33				
Travelling expenses—							
Sir A. T. Galt, expenses to Manitoba and N.-W. Territories	£ s. d. 97 9 6						
Sir A. T. Galt and J. A. Crowe (Her B.M. Consul at Berlin), expenses on mission to Paris connected with negotiation for Commercial Convention..	103 2 0						
Sir A. T. Galt, expenses to and from Dublin...	9 0 0						
Sir A. T. Galt, ocean passage to Canada...	26 5 0						
		235 16 6	1,147 68				
Discount on drafts		7 1 4	34 39				
Cable despatches, 1st July, 1881, to 30th June, 1882		82 17 7	403 34				
Allowance in lieu of house rent, fuel, light and taxes, per O.C. 23rd March, 1881		719 3 6	3,500 00				
Sundry expenses—							
Subscription to Women's Emigration Society	£ s. d. 5 0 0						
Subscription to Royal Canadian Institute...	2 0 0						
Cheque books	4 2						
J. Sutcliffe, preparing analysis of Home, Foreign and Colonial Trade	15 0 0						
J. G. Colmer, miscellaneous expenses	27 0 0						
		49 4 2	239 48				
LESS—This amount due Sir A. T. Galt on vouchers rendered, for expenditure as above, credit to be given him for same on advances for Contingencies in 1882-83		1200 14 5	5,843 50				
		.....	758 25	.....	5,085 25		
				5,250 00	5,085 25	164 75	

I certify that this account has been examined under my directions and is correct.

Examined,
THOS. PORTER.

J. L. McDOUGALL,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, October 18, 1882.

SIR,—I have the honor to enclose a statement of your account for Civil Government contingencies, 1881-82, showing a balance of $758.25 due you on vouchers rendered.

Credit for this amount will be given you on advances for your contingencies of 1882-83.

I have the honor to be, Sir,
Your most obedient servant,

J. L. McDOUGALL,
Auditor-General.

Sir A. T. GALT, K.C.M.G.,
High Commissioner of Canada, &c.

OFFICE OF AUDITOR GENERAL OF CANADA,
OTTAWA, October 19, 1882.

SIR,—Acting upon the request made by you in our recent conversation upon the subject of the details of the account rendered of your contingent expenses during the past fiscal year year, I beg to suggest that you will cause the following to be observed in making out the account of your expenditure for contingencies during the current year.

1. Receipts to be stated as proceeds of cheques drawn against letters of credit, giving dates and amounts respectively.

2. Expenditure to be classed under sub-heads of:—

a. Allowance in lieu of house rent, fuel, light and taxes.

b. Travelling expenses, showing:—1. Hotel expenses; 2. Moving expenses, and, 3. Other expenses.

c. Cable despatches and telegrams.

d. Sundry expenses.

Details of the expenditure to be placed under these sub-heads, and vouchers obtained, where practicable, and forwarded with account when rendered.

I would prefer that the expenditure covered by the Order in Council of the 23rd March, 1881, viz: $3,500 for house rent, etc., should be paid monthly by cheque to the order of the High Commissioner directly, and that all other expenditure made by the High Commissioner directly should be by cheque to his order for the specific amount expended in each case.

Travelling expenses of the High Commissioner will be considered as sufficiently vouched for, when, for moving expenses, a statement is given of the cost of each trip from London to destination and return; and for living expenses, the number of days and the nature of the mission, with hotel receipts, where practicable, without details, the certificate of the High Commissioner being appended to each voucher.

This modification of the regulations governing support of the expenditure for travelling expenses, is subject to a minute of the Treasury Board, bearing it out.

I should like to see such an appropriation for the High Commissioner's contingencies, as will prevent the necessity of drafts on the Minister of Finance.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Sir A. T. GALT, K.C.M.G.,
High Commissioner of Canada, &c.

OTTAWA, October 20, 1882.

SIR,—I beg to acknowledge the receipt of your letter of 19th instant, respectiug the form in which you desire that the future accounts and vouchers of the High Commissioner's contingencies should be rendered.

Upon my return to London I shall give the necessary instructions, but as a portion of the current year has now passed, it may not be possible to comply with your directions in regard to the cheques already drawn. The fact being that as at present, I have myself been in advance on the account, and have drawn the cheques on my private bank account.

For the future you may rely on your instructions being closely adhered to.

I am, Sir,
Your obedient humble servant,

A. T. GALT,
High Commissioner.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

CIVIL SERVICE BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Stationery Office—					
Stationery	19 07				
Books	0 10				
			19 17		
Expenditure unprovided for					19 17

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

STATIONERY OFFICE, FOR STATIONERY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts,	$ cts.	$ cts.	$ cts.	$ cts.
		5,000 00			
Stationery Office—					
Increased stock			2,112 82		
Queen's Printer's Stationery—					
Increased stock			2,059 65		
		5,000 00	4,172 47	827 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Concluded.*

ALL DEPARTMENTS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
The Governor-General's Office	16,000 00	13,301 08	2,698 92	
Privy Council	3,000 00	2,730 88	269 12	
Department of Justice	3,500 00	3,754 52	.....	254 52
do do Penitentiary Branch	2,250 00	2,061 47	188 53	
do Militia and Defence	6,000 00	7,021 57	.....	1,021 57
do Secretary of State	7,000 00	6,924 91	75 09	
do the Interior	8,000 00	14,016 18	.....	6,016 18
do Indian Affairs	2,500 00	4,172 41	.....	1,672 41
Office of the Auditor-General	2,500 00	2,498 61	1 39	
Finance Department	8,000 00	10,875 00	.....	2,875 00
Customs do	9,000 00	6,398 76	2,601 24	
Inland Revenue Department	9,000 00	6,992 49	2,007 51	
Department of Public Works	6,000 00	6,947 79	.....	947 79
Post Office Department	25,000 00	30,388 00	.....	5,388 00
Department of Agriculture	8,000 00	10,673 11	.....	2,673 11
do Marine and Fisheries	7,000 00	7,675 60	.....	675 60
do Railways and Canals	7,000 00	7,849 84	.....	849 84
Treasury Board	500 00	181 71	318 29	
Departments Generally	10,000 00	17,278 51	.....	7,278 51
The Civil Service Board *a*	.....	19 17	.....	19 17
Post Office and Finance Departments	1,000 00	300 00	700 00	
	141,250 00	162,061 61	8,860 09	29,671 70
Expenditure more than granted *b*	.....	.....	.....	20,811 61
High Commissioner of Canada in London	5,250 00	5,085 25	164 75	
Stationery Office, for Stationery	5,000 00	4,172 47	827 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
THOS. PORTER.

a. Unprovided for.

b. A Governor-General's warrant was issued on the 30th June, 1882, for $20,000, to provide for the over-expenditure on account of all Departments, for the year ended 30th June, 1882.

OTTAWA, November 16, 1882.

SIR,—I have the honor, in reply to your queries contained in a letter of the 26th September, to draw your attention to the first clause of Act 31, Cap 35, in which it is enacted that the purchase of books of reference is to be considered contingencies.

Clause 3 of said Act specifies the manner in which a Deputy-Head of a Department shall obtain any articles and have a service performed. Clause 4 lays down that upon the completion of a requisition the Accountant of Contingencies is to pay the same.

I am aware of the existence of an Order in Council, in which it is stated that all books should be obtained through the Stationery Office, but nothing is said as to the payment thereof by said Stationery Office.

I hold that upon the presentation of a voucher to me, properly certified under the provisions of the Act referred to, I have no option but to pay the amount.

I have the honor to be, Sir,
Your obedient servant,
THOS. ROSS,
Accountant of Contingencies.

J. L. McDOUGALL, Esq.,
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,
OTTAWA, November 18, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 16th instant. I beg to state, in reply, that, taking the Order in Council of the 17th November, 1877, in connection with the 3rd and 4th sections of 31 Vic., Cap. 35, the rules laid down for obtaining books of reference, maps, etc., for the use of any Department would appear to be as follows:

The Deputy-Head of the Department shall apply therefor by requisition in writing to the Clerk of the Stationery Office, by whom the article shall be supplied. The account for same shall be rendered to the Deputy-Head for certificate, and, when certified by him, shall be forwarded to the Accountant of Contingencies for payment.

Your most obedient servant,
J. L. McDOUGALL,
Auditor-General.

THOS. ROSS, Esq.,
Accountant of Contingencies.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
MISCELLANEOUS JUSTICE, INCLUDING NORTH-WEST TERRITORIES.				
	15,000 00			
North-West Mounted Police, maintenace of prisoners in N.-W. T.		2,414 80		
North-West Mounted Police, jurors attending trials, witness fees and interpreters		987 70		
Edouard Richard, services as Sheriff, N.-W.T.		1,200 00		
S. S. Lazier, services as Acting Junior Judge, Co. Hastings, 29th Aug. to 28th Dec., 1881		666 66		
Z. A. Lash, prof. services *re* Mercer escheat		500 00		
do do MacLean, Roger & Co. *vs.* Queen		390 00		
D. O'Connor do do		427 18		
do do Doutre *vs.* Queen		450 01		
J A. McDonell, costs Attorney General *vs.* O'Rielly *re* Mercer escheat		342 17		
J. T. Garrow, counsel fee *re* Judge Squier		200 00		
C. Robinson do do		100 00		
D. B. Read, investigation do		521 61		
do witness fees do		150 00		
G. W. Burbidge, services as Deputy Minister of Justice, 20th April to 31st May, 1882		444 44		
Hudson's Bay Co . transport of Indian from Fort Simpson to Prince Albert		366 33		
Hudson's Bay Co., transport of Chas. Oig from Norway House to Winnipeg		73 40		
D. Laird, witness fees in case of Queen *vs.* Caley		240 00		
Sundry persons, criminal notes and notes of evidence		283 96		
Justice Crease, B.C., copies of judgment in "Thrasher" case		170 00		
J. W. Brereton, travelling expenses		222 00		
M. Ryan do attending Royal Commission		100 00		
J. W. Brereton, supporting prisoners in gaol		41 31		
E. McGillivray, services as Associate Justice in murder case		20 00		
John Cottingham, services as Constable *re* Queen *vs.* James Thompson		10 00		
D. J. McPhalen, services as Constable *re* Queen *vs.* Turley		7 50		
Stationery from Stationery Office		6 95		
S. J Vankoughnet, copy of judgment *re* Judge Squier		7 50		
a	15,000 00	10,343 52	4,656 48	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

a. This grant was over-estimated because the actual expenditure could not be previously ascertained.

OTTAWA, November 22, 1882.

SIR,—I have the honor to return you appropriation accounts of the Administration of Justice, Judges' Pensions and Dominion Police, for the year ended 30th June, 1882, with memoranda at the foot of the respective sheets explaining the causes of difference between grant and expenditure.

I am, Sir,

Your obedient servant,

GEO. W. BURBIDGE,

Deputy Minister of Justice.

J. L. MCDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts	$ cts.	$ cts.	$ cts.
Supreme and Exchequer Court—				
Salary of Chief Justice	8,000 00			
Sir W. J. Ritchie	.....	8,000 00		
Salaries of five Puisne Judges, at $7,000 each.	35,000 00			
Hon. S. H. Strong	.....	7,000 00		
do J. W. Gwynne	.....	7,000 00		
do W. A. Henry	.....	7,000 00		
do T. Fournier	.....	7,000 00		
do H. E Taschereau	.....	7,000 00		
Salary of Registrar *a*	2,600 00			
R. Cassels	.....	2,600 00		
	45,600 00	45,600 00		
	Voted by Parliament.			
Precis Writer of Supreme and Exchequer Court	2,000 00	2,000 00		
Clerk in office of Registrar	700 00	700 00		
Second Clerk in office of Registrar	500 00	500 00		
Senior Messenger do *b*	500 00	500 00		
Second do do	360 00	360 00		
Third do do	300 00	300 00		
	4,360 00	4,360 00		
	Voted by Parliament.			
Contingencies and disbursements, including printing, binding and distributing reports, Judges travelling expenses; also salaries of Officers. (Sheriff, Usher, &c.,) and $150 for books of Judges	5,000 00			
To complete broken sets of Reports	648 50			
R. Cassels, disbursements for small contingencies	.....	152 72		
R. Cassels, purchase of law books for library.	.....	150 00		
do payments to charwomen	.....	439 00		
D. W. Macdonnell do	.....	254 25		
Hon. James Cockburn, purchase of books for library	.....	648 50		
Sheriff J. Sweetland, for self and constable attending Court	.....	489 00		
Sheriff H. J Colbeck, for self and constable attending Court	.....	88 54		
Sheriff F. J. O. Chauveau, for self and constable attending Court	.....	68 50		
G. Duval, reporting cases for law journals	.....	100 00		
Postages: Letters, $280.24; Reports, $46.11	.....	326 35		
Telegrams	.....	79 51		
Rent of telephones	.....	80 00		
Carried forward	5,648 50	2,876 37	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

ADMINISTRATION OF JUSTICE—*Continued*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	5,648 50	2,876 37	.....	.....
Justice Henry, travelling expenses in Prince Edward Island	.....	96 50		
G. Duval, travelling expenses in Prince Edward Island	.....	55 40		
Geo. Cox, engraving and lithographing	.....	54 00		
Holland Bros., reporting	.....	24 00		
Stitt & Co., towels	.....	19 82		
C. Christin, ice	.....	18 00		
Queen's Printer, printing	.....	2,553 22		
Stationery Office, stationery	.....	329 14		
Senior Messenger, salary as Usher	.....	100 00		
c	5,648 50	6,126 45	.....	477 95

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. By direction of the Department of Justice Mr. Cassels is paid out of receipts for Supreme Court Reports, $400 per volume for revising and publishing the reports.
b. Received $100 from Contingencies as Usher to Court.
c. Over-expenditure caused by heavy item of printing.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Ontario.	$ cts.	$ cts.	$ cts.	$ cts.
Court of Appeal—				
Salary of Chief Justice	6,000 00			
Hon. J. G. Spragge	.....	6,000 00		
Salaries of three Justices, at $5,000 each	15,000 00			
Hon. G. W. Burton	.....	5,000 00		
Chas S Patterson	.....	5,000 00		
Jos. C. Morrison	.....	5,000 00		
	21,000 00	21,000 00		
High Court of Justice—				
Queen's Bench Division—				
Salary of Chief Justice	6,000 00			
Hon. John H Hagarty	.....	6,000 00		
Salaries of two Judges, at $5,000 each	10,000 00			
Hon J. D. Armour	.....	5,000 00		
M C. Cameron	.....	5,000 00		
	16,000 00	16,000 00		
Common Pleas Division—				
Salary of Chief Justice	6,000 00			
Hon. Adam Wilson	.....	6,000 00		
Salaries of two Judges, at $5,000 each	10,000 00			
Hon. Thomas Galt	.....	5,000 00		
F. Osler	.....	5,000 00		
	16,000 00	16,000 00		
Chancery Division—				
Salary of Chancellor	6,000 00			
Hon. J. A. Boyd	.....	6,000 00		
Salaries of two Judges, at $5,000 each	10,000 00			
Hon. W. Proudfoot	.....	5,000 00		
Thos. Ferguson	.....	5,000 00		
	16,000 00	16,000 00		
Circuit Allowance	13,000 00			
Appeal—				
G. W. Burton	.....	1,100 00		
C. S. Patterson	.....	1,100 00		
J. C. Morrison	.....	600 00		
Queen's Bench—				
J. H. Hagarty	.....	500 00		
J. D. Armour	.....	600 00		
M. C. Cameron	.....	500 00		
Common Pleas—				
A. Wilson	.....	1,000 00		
T. Galt	.....	1,000 00		
F. Osler	.....	600 00		
Carried forward	13,000 00	7,000 00	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Ontario—Continued.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	13,000 00	7,000 00		
High Court of Justice—Circuit Allowance—*Con.*				
Chancery—				
J. A. Boyd		1,600 00		
W. Proudfoot		1,600 00		
T. Ferguson		1,900 00		
a	13,000 00	12 100 00	900 00	
Maritime Court—				
Salary of Judge	600 00			
Hon. K. Mackenzie		600 00		
Sundry disbursements connected with the Court, Judges' travelling expenses, &c. (voted by Parliament)	100 00			
B. Williamson, seal, press and books, Collingwood		30 75		
Judge Kingsmill, seal		9 00		
A. Downey, reporting		5 00		
John Taylor, attendance as Constable at Court		1 50		
Robt. Hall, attendance as Constable at Court		1 50		
a	700 00	647 75	52 25	
ounty Court—				
Salaries of thirty-seven Judges (including Algoma) varying from $2 000 to $2,600 each	89,800 00			
Hon. G. M. Boswell, for year ended 30th June, '82		2,600 00		
Z. Burnham do		2,600 00		
Arch Bell, from 1st July to 1st Oct. 1881, at $2,000, and from 2nd Oct., 1881, to 30th June, 1882, at $2,400		2,298 93		
George Baxter, from 8th Dec., 1881, to 30th June, 1882, at $2,000		1,105 42		
J. Deacon, for year ended 30th June, 1882		2,400 00		
W. W. Dean do		2,400 00		
George Drew, from 23rd May to 30th June, 1882, at $2,000		207 77		
R. Dennistoun, for year ended 30th June, 1882		2,400 00		
J Daniell do		2,400 00		
W. Elliott do		2,400 00		
E. B. Frelick, from 28th Dec., 1881, to 30th June, 1882, at $2,000		1,021 33		
J. R. Gowan, for year ended 30th June, 1882		2,600 00		
D. J. Hughes do		2,600 00		
S. J. Jones do		2,600 00		
Carried forward	89,800 00	29,633 45		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

AMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the éurplus or deficit upon each sub-head cf Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	More than Estimated.
Oatario—Continued.	$ cts.	$ cts.	$ cts.	cts.
Brought forward	89,800 00	29,633 45	.....	.....
County Court—Salaries of Judges—*Continued.*				
R. P. Jellett, for year ended 30th June, 1882	.....	2,400 00		
J. J. Kingsmill do	.....	2,400 00		
G. W. Leggatt do	.....	2,400 00		
D. H. Lizars do	.....	2,400 00		
H. Macpherson do	.....	2,400 00		
W Miller do	.....	2,600 00		
D. S. McQueen do	.....	2,600 00		
T. Miller do	.....	2,400 00		
R. McDonald, from 1st July to 9th Dec, 1881, at $2,400	.....	1,058 95		
H. S. McDonald, from 1st July to 22nd Dec., 1881, at $2,000, and from 23rd Dec., 1881, to 30th June, 1882, at $2,400	.....	2,209 70		
W. McCrae, for year ended 30th June, 1882	.....	2,400 00		
T B McMahon do	.....	2,400 00		
K. Mackenzie do	.....	2,400 00		
T. A. M. McCarthy do	.....	2,000 00		
J. F. Pringle do	.....	2,400 00		
C. V. Price do	.....	2,400 00		
C. Robinson do	.....	2,400 00		
W. A Ross do	.....	2,400 00		
J. G. Stevenson do	.....	2,400 00		
Geo. Sherwood, from 1st July to 31st Aug., 1881, at $2,600	.....	410 75		
A. F. Scott, for year ended 30th June, 1882	.....	2,400 00		
W S. Senkler do	.....	2,400 00		
J. S. Sinclair do	.....	2,400 00		
Edmund J. Senkler do	.....	2,400 00		
W. B. Squier do	.....	2,400 00		
W. H Wilkison do	.....	2,400 00		
b	89,800 00	88,512 85	1,287 15	
Salaries of Twelve Junior Judges, at $2,000 each	24,000 00			
Hon. J. A. Ardagh, for year ended 30th June, 1882	.....	2,000 00		
J. Boyd do	.....	2,000 00		
G. McK. Clarke do	.....	2,000 00		
A. C. Chadwick do	.....	2,000 00		
F. Davis do	.....	2,000 00		
G. H. Dartnell do	.....	2,000 00		
A. Lacourse do	.....	2,000 00		
R. Lyon do	.....	2,000 00		
T. A. Lazier do	.....	2,000 00		
J. F. Toms do	.....	2,000 00		
c	24,000 00	20,000 00	4,000 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Ontario—Continued.	$ cts.	$ cts.	$ cts.	cts.
Travelling allowances of County Court Judges....	9,800 00			
Hon. G. M. Boswell, for year ended 30th June, 1882...	.....	200 00		
Z. Burnham do ...	.....	200 00		
Arch. Bell do ...	.....	200 00		
George Baxter, from 8th Dec., 1881, to 30th June, 1882	.....	111 79		
J. Deacon, for year ended 30th June, 1882	.....	200 00		
W. W. Dean do ...	.....	200 00		
George Drew, from 23rd May to 30th June, 1882.....	.....	28 82		
R. Dennistoun, for year ended 30th June, 1882...	.....	200 00		
J. Daniell do ...	.....	200 00		
W. Elliott do ...	.....	200 00		
E. B. Fraleck, from 28th Dec., 1881, to 30th June, 1882.....	.....	102 34		
J. R. Gowan, for year ended 30th June, 1882...	.....	200 00		
D. J. Hughes do ...	.....	200 00		
S. J. Jones do ...	.....	200 00		
R. P. Jellett do ...	.....	200 00		
J. J. Kingsmill do ...	.....	200 00		
G. W. Leggatt do ...	.....	200 00		
D. H. Lizars do ...	.....	200 00		
H. Macpherson do ...	.....	200 00		
W. Miller do ...	.....	200 00		
D. S. Macqueen do ...	.....	200 00		
T. Miller do ...	.....	200 00		
R. McDonald, from 1st July to 9th Dec., 1881.....	.....	87 25		
H. S. McDonald, for year ended 30th June, 1882	.....	200 00		
W. McCrae do ...	.....	200 00		
T. B. McMahon do ...	.....	200 00		
K. McKenzie do ...	.....	200 00		
T. A. M. McCarthy do ...	.....	200 00		
J. F. Pringle do ...	.....	200 00		
C. V. Price do ...	.....	200 00		
C. Robinson do ...	.....	200 00		
W. A. Ross do ...	.....	200 00		
J. G. Stevenson do ...	.....	200 00		
Geo. Sherwood, from 1st July to 31st August, 1881	.....	33 33		
A.F. Scott, for year ended 30th June, 1882	.....	200 00		
W. S. Senkler do ...	.....	200 00		
J. S. Sinclair do ...	.....	200 00		
E. J. Senkler do ...	.....	200 00		
W. B. Squier do ...	.....	200 00		
W. H. Wilkison do ...	.....	200 00		
Carried forward	9,800 00	7,363 53	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
Ontario—Concluded.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	9,800 00	7,363 53	.....	.....
Travelling allowances of County Court Judges—				
Minor Judges—				
J. A. Ardagh, for year ended 30th June, '82	.....	200 00		
J. Boyd do ...	.....	200 00		
G. McK. Clarke do ...	.....	200 00		
A. C. Chadwick do ...	.....	200 00		
F. Davis do ...	.....	200 00		
G. H. Dartnell do ...	.....	200 00		
A. Lacourse do ...	.....	200 00		
R. Lyon do ...	.....	200 00		
T. A. Lazier do ...	.....	200 00		
J. F. Toms do ...	.....	200 00		
d	9,800 00	9,363 53	436 47	
Law Fees, Maritime Court—				
G. W. Leggatt, Surrogate Judge, services to 30th September, 1881.....	.....	225 00		
C. V. Price do	.....	225 00		
J. F. Toms do	.....	100 00		
E. J. Senkler do	.....	50 00		
H. McPherson do	.....	15 00		
W. H. R. Allison do	.....	15 00		
J. S. Sinclair do	.....	10 00		
J. F. Pringle do	.....	10 00		
C. Robinson do	.....	10 00		
e	.....	660 00		

I certify that this account has been examined under my directions and correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. SIMPSON.

a. It is impossible to estimate beforehand the exact amount required to meet these circuit allowances.

b. The amount not expended represents the savings resulting from death and other changes.

c. Unexpended. Two vacancies.

d. Over-estimated.

e. The receipts from Law fees of Maritime Court of Ontario were, for

1878	$ 21 50
1879	451 50
1880	164 50
1881	110 25
In all	747 75

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
Quebec.	$ cts.	$ cts.	$ cts.	$ cts.
Court of Queen's Bench—				
Salary of Chief Justice	6,000 00			
Sir A. A. Dorion	.....	6,000 00		
Salaries of four Puisne Judges, at $5,000 each	20,000 00			
Hon. S. C. Monk	.....	5,000 00		
T. K. Ramsay	.....	5,000 00		
U. J. Tessier	.....	5,000 00		
Alex. Cross	.....	5,000 00		
L. F. G. Baby	.....	5,000 00		
a	26,000 00	31,000 00	.....	5,000 00
Superior Court—				
Salary of Chief Justice	6,000 00			
Hon. W. C. Meredith	.....	6,000 00		
Salaries of nine Judges, at $5,000 each	45,000 00			
Hon. L. E. N. Casault	.....	5,000 00		
Louis B. Caron	.....	5,000 00		
F. G. Johnson	.....	5,000 00		
Louis A. Jetté	.....	5,000 00		
R. McKay	.....	5,000 00		
A. C. Papineau	.....	5,000 00		
H. T. Rainville	.....	5,000 00		
A. Stuart	.....	5,000 00		
F. W. Torrance	.....	5,000 00		
	51,000 00	51,000 00		
Salaries of thirteen Judges, at $4,000 each	52,000 00			
Hon. A. R. Angers	.....	4,000 00		
R. Alleyn	.....	4,000 00		
L. Belanger	.....	4,000 00		
J. W. Bourgeois	.....	4,000 00		
G. C. V. Buchanan	.....	4,000 00		
W. W. Chagnon	.....	4,000 00		
M. Doherty	.....	4,000 00		
Chas. J. Gill	.....	4,000 00		
M. Mathieu, from 3rd Oct., 1881, to 30th June, 1882	.....	2,978 51		
Wm. McDougall	.....	4,000 00		
L. A. Olivier, from 1st July to 18th Sept., 1881	.....	866 66		
M. A. Plamondon	.....	4,000 00		
L. V. Sicotte	.....	4,000 00		
H. T. Taschereau	.....	4,000 00		
b	52,000 00	51,845 17	154 83	
Salaries of three Judges, at $3,500 each	10,500 00			
Hon. M. Laframboise, from 1st July, 1881, to 1st February, 1882	.....	2,052 03		
T. McCord	.....	3,500 00		
A. B. Routhier	.....	3,500 00		
c	10,500 00	9,052 03	1,447 97	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Quebec—Concluded.	$ cts.	$ cts.	$ cts.	$ cts.
Court of Vice Admiralty—				
Salary of Judge (authorized by Statute)	2,000 00			
Hon. Geo. O'Kill Stuart	.....	2,000 00		
Salary of Registrar (voted by Parliament)	666 66			
J. Dunbar	.....	666 66		
Salary of Marshall (voted by Parliament)	333 34			
J. Parkin	.....	333 34		
	3,000 00	3,000 00		
Circuit Allowances	13,000 00			
Queen's Bench—				
Sir A. A. Dorion	.....	400 00		
Hon. S. C. Monk	.....	500 00		
T. K. Ramsay	.....	400 00		
U. J. Tessier	.....	500 00		
Alex. Cross	.....	500 00		
L. F. G. Baby	.....	400 00		
Superior Court—				
Hon. A. R. Angers	.....	782 00		
R. Alleyn	.....	42 00		
L. Belanger	.....	384 00		
J. W. Bourgeois	.....	72 00		
G. C. V. Buchanan	.....	204 00		
W. W. Chagnon	.....	66 00		
Louis B. Caron	.....	390 00		
M. Doherty	.....	204 00		
Chas. J. Gill	.....	180 00		
F. G. Johnson	.....	656 00		
M. Laframboise	.....	414 00		
M. Mathieu	.....	888 00		
T. McCord	.....	334 00		
Wm. McDougall	.....	402 00		
L. A. Olivier	.....	6 00		
M. A. Plamondon	.....	252 00		
A. C. Papineau	.....	54 00		
A. B. Routhier	.....	578 00		
L. V. Sicotte	.....	270 00		
F W. Torrance	.....	6 00		
H. T. Taschereau	.....	950 00		
d	13,000 00	9,834 00	3,166 00	

a. Over-expended. One new Judge appointed to the court.

b. Unexpended, as Mr. Justice Mathieu was not appointed until fifteen days after Judge Olivier's decease.

c. Unexpended, on account of Judge Laframboise's death.

d. It is impossible to estimate beforehand the exact amount required to meet these circuit allowances.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia.				
Supreme Court—				
Salary of Chief Justice	5,000 00			
Hon. Jas. McDonald	.....	5,000 00		
Salary of Judge in Equity	5,000 00			
Hon. J. W Ritchie, from 1st July, 1881, to 29th May, 1882	.....	4,556 38		
Salaries of five Puisne Judges, at $4,000 each	20,000 00			
Hon. R. L. Weatherbee	.....	4,000 00		
W. H. Smith	.....	4,000 00		
H. McDonald	.....	4,000 00		
A. James	.....	4,000 00		
W. F des Barres, from 1st July to 16th December, 1881	.....	1,838 69		
S G. Rigby, from 17th December, 1881, to 30th June, 1882	.....	2,161 31		
a	30,000 00	29,556 38	443 62	
Circuit Allowances	4,000 00			
Hon. Jas. McDonald	.....	400 00		
R. L. Weatherbee	.....	1,100 00		
W. H. Smith	.....	800 00		
H. McDonald	.....	700 00		
A. James	.....	700 00		
W. F. des Barres	.....	200 00		
S. G. Rigby	.....	100 00		
	4,000 00	4,000 00		
Court of Vice-Admiralty—				
Salary of Judge	600 00			
Hon Jas. McDonald	.....	600 00		
County Court—				
Salary of Judge. County of Halifax	2,400 00			
G. A. Blanchard	.....	2,400 00		
Salaries of six other Judges, at $2,400 each	14,400 00			
J. W. Johnston	.....	2,400 00		
A. H. Savary	.....	2,400 00		
B. E. Tremaine	.....	2,400 00		
S. Campbell	.....	2,400 00		
W. A. D. Morse	.....	2,400 00		
M. B. DesBrisay	.....	2,400 00		
	16,800 00	16,800 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia—Concluded.				
County Court—*Concluded.*				
Travelling Allowance of County Court Judges	1,400 00			
G. A. Blanchard	.....	200 00		
J. W. Johnston	.....	200 00		
A. W. Savary	.....	200 00		
B. E. Tremaine	.....	200 00		
S. Campbell	.....	200 00		
W. A. D. Morse	.....	200 00		
M. B. DesBrisay	.....	200 00		
	1,400 00	1,400 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. Mr. Justice Ritchie resigned 29th May, 1882. Successor not appointed until July, 1882.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
New Brunswick.	$ cts.	$ cts.	$ cts.	$ cts.
Supreme Court—				
Salary of Chief Justice	5,000 00			
Hon. J. C. Allen		5,000 00		
Salaries of four Puisne Judges at $4,000 each.	16,000 00			
Hon. Chas. Duff		4,000 00		
G. King		4,000 00		
A. R. Wetmore		4,000 00		
J. W. Weldon		4,000 00		
Salary of Judge in Equity	4,000 00			
Hon. A. L. Palmer		4,000 00		
	25,000 00	25,000 00		
Circuit Allowances	3,200 00			
Hon. J. C. Allen		600 00		
Chas. Duff		600 00		
G. King		500 00		
A. R Wetmore		500 00		
J. W. Weldon		600 00		
A. L. Palmer		300 00		
	3,200 00	3,100 00	100 00	
Court of Vice-Admiralty—				
Salary of Judge	600 00			
Chas. Watters		600 00		
County Courts—				
Salaries of five C'ty Court Judges at $2,400 each	12,000 00			
B. Botsford		2,400 00		
Jas. Steadman		2,400 00		
Jas. Stevens		2,400 00		
Chas. Watters, from 1st July, 1881, to 17th May, 1882, at $2,400; from 18th May to 30th June, 1882, at $3,000		2,474 11		
Wm. Wilkinson		2,000 00		
a	12,000 00	11,674 11	325 89	
Travelling allowance of County Court Judges	1,000 00			
B. Botsford		200 00		
Jas. Steadman		200 00		
Jas. Stevens		200 00		
Chas. Watters		200 00		
Wm. Wilkinson		200 00		
	1,000 00	1,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN B. SIMPSON.

J. L. McDOUGALL,
Auditor-General.

a. The salaries of five Judges were estimated for at $2,400 each. Judge Wilkinson was appointed on the 11th March, 1881, at $2,000, and is still receiving this salary. Judge Watters' salary was increased to $3,000 from the 18th of May, 1882.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Manitoba.				
Court of Queen's Bench—				
Salary of Chief Justice	5,000 00			
Hon. E. B. Wood	.....	5,000 00		
Salaries of two Puisne Judges at $4,000 each.	8,000 00			
Hon. J. A. Miller	.....	4,000 00		
Jos. Dubuc	.....	4,000 00		
	13,000 00	13,000 00		
Circuit allowances (voted by Parliament)	1,500 00			
Hon. E. B. Wood	.....	582 00		
J. A. Miller	.....	587 00		
Jos. Dubuc	.....	609 00		
	1,500 00	1,778 00	.....	278 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. It is impossible to estimate beforehand the exact amount required to meet these circuit allowances.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
British Columbia.				
Supreme Court—				
Salary of Chief Justice	5,820 00			
Sir M. B. Begbie	.....	5,820 00		
Salary of one Puisne Judge	4,850 00	.....		
Hon. H. P. Crease	.....	4,850 00		
Salaries of three Puisne Judges, at $4,000 each	12,000 00	.....		
Hon. J. H. Gray	.....	4,000 00		
J. F. McCreight	.....	4,000 00		
A. R. Robertson, from 1st July to 30th November, 1881	.....	1,666 65		
Geo. A. Walkem, from 23rd May to 30th June, 1882	.....	430 10		
a	22,670 00	20,766 75	1,903 25	
Circuit Allowances (voted by Parliament)	6,000 00			
Hon. Sir M. B. Begbie	.....	668 75		
H. P. Crease	.....	1,424 86		
J. H. Gray	.....	557 95		
J. F. McCreight	.....	775 95		
A. R. Robertson	.....	255 75		
b	6,000 00	3,683 26	2,316 74	
County Court—				
To pay arrears of salary due (voted by Parliament)	300 00			
E. H. Sanders	.....	300 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. The successor to the late Mr. Justice Robertson was not appointed until about six months after the decease of the latter.

b. An approximate amount for this expenditure only can be made.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Prince Edward Island.				
Superior Court—				
Salary of Chief Justice	3,000 00			
Hon. E. Palmer	.....	4,000 00		
Salary of Master of Rolls	2,500 00			
Hon. Jas. H. Peters	.....	3,200 00		
Salary of Vice-Chancellor	2,500 00			
Hon. Jos. Helmsley	.....	3,200 00		
a	8,000 00	10,400 00	.....	2,400 00
Circuit Allowances	600 00			
Hon. E. Palmer	.....	200 00		
Jas. H. Peters	.....	200 00		
Jos. Helmsley	.....	200 00		
	600 00	600 00		
County Court—				
Salaries of three Judges, two at $2,400 and one at $2,000	6,800 00			
Geo. Alleyn	.....	2,400 00		
Thos. Kelly	.....	2,000 00		
D. O. M. Reddin	.....	2,400 00		
	6,800 00	6,800 00		
Travelling Allowances of County Court Judges	600 00			
Geo. Alleyn	.....	200 00		
Thos. Kelly	.....	200 00		
D. O. M. Reddin	.....	200 00		
	600 00	600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a These Judges' salaries were increased under authority of 44 Vic. Chap. 6.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
North-West Territories.				
Salaries of three Stipendiary Magistrates	9,000 00			
Hugh Richardson	.....	3,000 00		
Lt.-Col. McLeod, C.M.G	.....	3,000 00		
a	9,000 00	6,000 00	3,000 00	
Travelling expenses of Stipendiary Magistrates in the North-West Territories (Voted by Parliament)	4,500 00			
Hugh Richardson	.....	1,040 00		
do holding Court at Qu'Appelle	.....	356 92		
M. Ryan	.....	195 00		
b	4,500 00	1,591 92	2,908 08	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. Three estimated for; only two appointed at present.
b. It is impossible to estimate beforehand the exact amount required to meet these travelling expenses.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head recapitulated.

RECAPITULATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
To provide for payment of expenses *in re* Russell *vs.* Woodward	5,000 00			
Miscellaneous Justice, including North-West Territories	15,000 00	10,343 52		
Supreme and Exchequer Court, salaries of Judges and Registrar	45,600 00	45,600 00		
Supreme and Exchequer Court, salaries of staff.	4,360 00	4,360 00		
do do contingencies, &c	5,648 50	6,126 45		
Ontario—				
Court of Appeal	21,000 00	21,000 00		
Queen's Bench	16.000 00	16,000 00		
Common Pleas	16,000 00	16,000 00		
Chancery	16,000 00	16,000 00		
Circuit Allowances	13,000 00	12,100 00		
Maritime Court	700 00	647 75		
County Courts' Judges	89,800 00	88,512 85		
do Junior Judges	24,000 00	20,000 00		
do Judges travelling allowances	9,800 00	9,363 53		
Law fees, Maritime Court	.....	660 00		
Quebec—				
Queen's Bench	26,000 00	31,000 00		
Superior Court	51,000 00	51,000 00		
do	52,000 00	51,845 17		
do	10,500 00	9,052 03		
Vice-Admiralty	3,000 00	3,000 00		
Circuit allowances	13,000 00	9,834 00		
Nova Scotia—				
Supreme Court	30,000 00	29,556 38		
Circuit allowances	4,000 00	4,000 00		
Vice-Admiralty	600 00	600 00		
County Courts	16,800 00	16,800 00		
Travelling allowance to County Court Judges	1,400 00	1,400 00		
New Brunswick—				
Supreme Court	25,000 00	25,000 00		
Circuit allowances	3,200 00	3,1[illegible]0 00		
Vice-Admiralty	600 00	600 00		
County Courts	12,000 00	11,674 11		
Travelling allowance to County Court Judges	1,000 00	1,000 00		
Manitoba—				
Queen's Bench	13,000 00	13,000 00		
Circuit allowances	1,500 00	1,778 00		
British Columbia—				
Supreme Court	22,670 00	20,766 75		
Circuit allowances	6,000 00	3,683 26		
County Courts—arrearage, 1879-80	300 00	300 00		
Carried forward	575,478 50	555,704 00	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADMINISTRATION OF JUSTICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head recapitulated.

RECAPITULATION—*Concluded.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	575,478 50	555,704 00		
Prince Edward Island—				
Superior Court	8,000 00	10,400 00		
Circuit allowances	600 00	600 00		
County Courts	6,800 00	6,800 00		
Travelling allowance to County Court Judges	600 00	600 00		
North-West Territories—				
Three Stipendiary Magistrates	9,000 00	6,000 00		
Trav. allowance to Stipendiary Magistrates	4 500 00	1,591 92		
	604,978 50	581,695 72		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION POLICE

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Dominion Police.	$ cts. 13,500 00	$ cts.	$ cts.	$ cts.
Augustus Keefer, Commissioner, services for year ended 30th June, 1882.	.....	400 00		
E. J. O'Neill, Superintendent, services for year ended 30th June, 1882	.....	730 00		
Geo. Carpenter, Detective, services for year ended 30th June, 1882	.....	638 75		
John Connor, Sergeant, services for year ended 30th June, 1882	.....	638 75		
John Hughes, Sergeant, services for year ended 30th June, 1882	.....	602 25		
Thos. Kane, Policeman, services for year ended 30th June, 1882	.....	547 50		
P. Stringer, Policeman, services for year ended 30th June, 1882	.....	547 50		
G. Brock, services as Constable, to 1st March, 1882.	.....	364 50		
H. Deslauriers do for year ended 30th June, 1882	.....	511 00		
J. Jones, services as Constable, for year ended 30th June, 1882	.....	511 00		
T. Moffatt, services as Constable, to 1st Mar , 1882	.....	303 75		
J. Purcell do for year ended 30th June, 1882	.....	456 25		
M. Murphy do do ...	.....	456 25		
P. Godin do do ...	.....	456 25		
D. Egan do do ...	.....	456 25		
C. Lafranboise do to 1st March, 1882..	.....	408 75		
J. Fink do do ...	.....	303 75		
N. Morrison do for year ended 30th June, 1882	.....	455 25		
W. H. Timbers do do ...	.....	456 25		
A. Thibault do do ...	.....	456 25		
J Codd do do ...	.....	456 25		
B. Biggs do to 5th May, 1882....	.....	385 00		
A. Paquette do from 1st March to 30th June, 1882....	.....	152 50		
B. d'Arpentigny do from 15th March to 38th June, 1882...	.....	133 75		
P. Stringer, tailoring	.....	85 15		
R. J. Devlin, sundry goods	.....	190 45		
Militia Department, 2,000 rounds of ammunition...	.....	39 76		
O Jolicœur, boots and gaiters.	.....	155 00		
Geo. Murphy, 21 pairs of overshoes	.....	36 75		
Donaldson, Thomson & Co., 20 uniforms and 16 pairs of summer trowsers	.....	471 55		
E. J. O'Neill, car tickets *re* Rideau Hall	.....	10 00		
Five Special Constables at Drawing Room of His Excellency the Governor-General...	.....	7 50		
F. Curtis, two dozen of lightning powder	.....	6 00		
John Connor. expenses on detective service	.....	31 00		
Jos. R. Esmonde, handcuffs, &c	.....	148 86		
Garrett Brock, gratuity on retirement	.....	540 00		
Carried forward	13,500 00	12,549 77	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

DOMINION POLICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Dominion Police—Continued.				
Brought forward	13,500 00	12,549 77		
Jacob J. Fink, gratuity on retirement	.....	115 00		
B. Biggs do	.....	76 25		
R. W. Powell, M.D., professional services, 1st July to 22nd April, 1882	.....	34 25		
Stationery Office, for stationery	.....	55 38		
Queen's Printer, printing and binding	.....	10 46		
	a 13,500 00	12,841 11	658 89	.....

I certify that this account has been examined under my directions and is correct.

L. J. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

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a. Unexpended on account of the reduction of the members of the force.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Kingston	126,894 29				
Supplementary	11,168 00				
		138,062 29	123,107 58	14,954 71	
St. Vincent de Paul	82,740 69				
Supplementary	3,552 35				
		86,293 04	87,055 94	.....	762 90
Dorchester	.....	44,285 67	41,136 95	3,148 72	
Manitoba	21,541 28				
Supplementary	4,639 44				
		26,180 72	26,346 09	.....	165 37
British Columbia	.....	17,523 68	15,970 20	1,553 48	
		312,345 40	293,616 76	18,728 64	

Revenue from Penitentiaries..... $24,224.63

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of KINGSTON PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure Compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Staff Salaries—					
1 Warden		2,600 00	2,600 00		
1 Deputy Warden		1,400 00	1,400 00		
2 Chaplains		2,400 00	2,400 00		
1 Surgeon		1,800 00	1,800 00		
1 Accountant		1,000 00	1,000 00		
1 Warden's Clerk		700 00	700 00		
1 Storekeeper		700 00	700 00		
1 Chief Keeper		800 00	399 96	400 04	
1 Schoolmaster		600 00	600 00		
1 Steward		650 00	650 00		
1 Clerk of Works and Chief Trade Instructor		1,000 00	1,000 00		
2 Trade Instructors, 1st Class		1,400 00	700 00	700 00	
4 do 2nd Class		2,240 00	2,240 00		
1 Hospital Keeper		700 00	700 00		
6 Keepers		3,000 00	2,498 61	501 39	
43 Guards		19,350 00	18,175 48	1,174 52	
2 do Insane Ward		900 00	675 00	225 00	
4 Teamsters		1,400 00	1,400 00		
1 Matron		500 00	500 00		
1 Deputy Matron		300 00	300 00		
1 Assistant Deputy Matron		250 00	62 49	187 51	
a		43,690 00	40,501 54	3,188 46	
Retiring gratuities *b*		1,925 00	1,435 41	489 59	
Uniforms *c*		878 59	982 58		103 99
Maintenance		54,250 00			
Rations	29,347 89				
Clothing	6,390 19				
Convicts' discharge clothing	4,012 97				
do travelling expenses	2,828 23				
Bedding	1,097 92				
Chapels	132 34				
Libraries	294 14				
School	99 24				
Escapes	98 00				
Hospital	1,096 46				
Contingencies *d*	175 41				
			45,572 79	8,677 21	
Working expenses		24,050 70			
Heating	5,972 09				
Light	2,259 98				
Repairs to buildings	6,700 98				
Maintenance of machinery	1,110 90				
Armoury	48 60				
Kitchen	227 19				
Industries	3,394 97				
Farm and stable	105 95				
Carried forward	19,820 66	124,794 29	88,492 32	12,355 26	103 99

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted on account of KINGSTON PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	19,820 66	124,794 29	88,492 32	12,355 26	103 99
Working expenses—*Concluded.*					
Stationery	84 70				
Freight.....	108 22				
Printing	23 00				
Sundries	105 31				
Queen's Printer.....	30 64				
Stationery Office.....	510 68				
Furniture ..... *e*	327 84				
		.....	21,011 05	3,039 65	
		124,794 29	109,503 37	15,394 91	103 99
Capital Account..... *f*	.....	2,100 00	2,455 73	.....	355 73
Supplementary Estimates—					
Compensation to Chief Keeper..	.....	500 00	500 00		
Arbitration in favor of S. T. Drennan *g*	.....	10,668 00	10,648 48	19 52	
		138,062 29	123,107 58	14,954 71	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN H. BALDERSON.

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a. Saving of Chief Keeper's salary from 31st December, 1881, to 30th June, 1882. Salary of one first-class Trade Instructor, for year ended 30th June, 1882. Salary of one Keeper, for year 1881-82. Salary of Assistant Deputy-Matron, for a portion of the year. There were less guards employed during the year than were estimated for.

b. Over-estimated.

c. More uniforms required than estimated for.

d. Caused by prison population being less than estimated for.

e. Over-estimated.

f. Caused by expenditure on account of steam and water pipes being larger than estimated for.

g. Saving in interest.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Staff Salaries—					
1 Warden	.....	2,600 00	2,600 00		
1 Deputy Warden	.....	1,400 00	1,400 00		
2 Chaplains	.....	2,400 00	2,400 00		
1 Surgeon	.....	1,200 00	1,200 00		
1 Accountant	.....	1,000 00	1,033 32	.....	33 32
1 Warden's Clerk	.....	700 00	700 00		
1 Chief Keeper	.....	800 00	800 00		
1 Storekeeper	.....	700 00	733 32	.....	33 32
1 Schoolmaster	.....	600 00	600 00		
1 Steward	.....	650 00	650 00		
1 Chief Clerk of Works and Chief Instructor	.....	700 00	701 94	.....	1 94
1 Stone Mason	.....	.....	163 37	.....	163 37
2 Trade Instructors	.....	1,400 00	1,236 59	163 41	
1 do	.....	600 00	600 00		
2 do	.....	1,120 00	1,120 00		
1 do	.....	500 00	500 00		
1 Hospital Keeper	.....	560 00	600 00	.....	40 00
1 Engineer	.....	780 00	650 00	130 00	
8 Keepers	.....	4,000 00	4,333 36	.....	333 36
28 Guards	.....	12,600 00	12,149 80	450 20	
1 Messenger	.....	450 00	450 00		
1 Farmer	.....	560 00	560 00		
2 Teamsters	.....	500 00	484 98	15 02	
E. Beland, ex-Clerk of Works	.....	.....	33 99	.....	33 99
H. Demers, ex-Guard	.....	.....	8 34	.....	8 34
S. W. H. Franckim, ex-Guard	.....	.....	4 17	.....	4 17
a	.....	35,820 00	35,713 18	106 82	
Retiring gratuities *b*	.....	1,425 00	2,024 77	.....	599 77
Uniforms *c*	.....	2,891 85	3,908 28	.....	1,016 43
Maintenance	.....	31,256 64			
Rations	14,951 20				
Clothing	5,750 49				
Convicts travelling allowance	1,107 82				
do discharge clothing	2,437 40				
Interments	3 90				
Chapels	171 29				
Libraries	116 11				
School	41 28				
Escapes	248 64				
Hospital	1,010 25				
Transfer of convicts	123 30				
Contingencies	325 42				
Bedding *d*	1,033 13				
		.....	27,320 23	3,936 41	
Working Expenses	.....	11,347 20			
Heating	4,000 70				
Light	1,035 95				
Repairs to buildings	4,056 62				
Maintenance of machinery	220 80				
Carried forward	9,314 07	82,740 69	68,966 46	4,043 23	1,616 20

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	9,314 07	82,740 69	68,966 46	4,043 23	1,616 20
Working expenses—*Concluded.*					
Armoury	72 50				
Stationery Office	394 66				
Queen's Printer	136 97				
Sundries	103 92				
Farm and stable	3,587 40				
Freight	162 76				
Stationery	19 46				
Travelling expenses	181 02				
Industries	83 80				
Kitchen	236 96				
Printing and advertising	132 66				
Watchman at Quarry *e*	115 50				
		.....	14,541 68	.....	3,194 48
Supplementary Estimates—					
Bedson and Mackay, to and from Manitoba *f*	.....	1,200 00	1,195 45	4 55	
John Cooper, salary and rent, $200.00 and $366.20	.....	566 20	566 20		
H. B. Mackay, Acting Warden	.....	1,121 20	1,121 20		
H. B. Mackay, balance due on trip to Manitoba	.....	264 95	264 95		
S. L. Bedson, balance due on trip to St. Vincent de Paul	.....	400 00	400 00		
		86,293 04	87,055 94	.....	762 90

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN. H. BALDERSON.

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a. Caused by changes in the staff.

b. In consequence of the retirement of Chief Keeper Cooper and Keeper Kerrigan, the amount allowed was in excess of vote for retiring gratuities of year 1881- 2.

c. Caused by furnishing the whole staff with uniforms.

d. Prison population being less than estimated for.

e. Caused by expenditure of materials furnished the Public Works Department, not estimated for.

f. Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of DORCHESTER PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Staff Salaries—					
1 Warden		2,000 00	2,000 00		
1 Deputy-Warden		1,200 00	1,200 00		
1 Accountant		900 00	900 00		
1 Surgeon		1,200 00	1,200 00		
2 Chaplains		1,000 00	1,000 00		
1 Chief Keeper		800 00	800 00		
1 Storekeeper		700 00	700 00		
1 Steward		650 00	650 00		
1 Hospital Keeper		560 00	560 00		
1 Farmer		560 00	560 00		
1 Keeper, Carpenter Instructor		700 00	700 00		
1 do Mason do		700 00	700 00		
1 do Blacksmith do		700 00	700 00		
1 Engineer		780 00	520 00	260 00	
1 Schoolmaster		600 00	600 00		
3 Keepers		1,500 00	1,500 00		
20 Guards		9,000 00	8,172 50	827 50	
2 Teamsters		6 0 00	425 00	175 00	
1 Matron		500 00	500 00		
1 Deputy-Matron		300 00	300 00		
1 Messenger		450 00	450 00		
John Taylor (Guard)			37 50		37 50
Beatteay & Seaman (Guards)			20 56		20 56
A. McNeil (Guard)			28 12		28 12
Total Staff Salaries .... *a*		25,400 00	24,223 68	1,176 32	
Uniforms (Officers') .... *b*		1,000 00	728 12	271 88	
Removal of Officers .... *c*			440 25		440 25
Maintenance		10,582 37			
Rations	4,804 87				
Clothing	1,395 52				
Convicts' travelling allowance	341 50				
do discharge clothing	666 18				
Interments	5 56				
Chapels	165 80				
Libraries	16 80				
School	5 10				
Escapes	356 21				
Hospital	241 57				
Contingencies .... *d*	29 33				
			8,028 44	2,553 93	
Working Expenses		5,469 30			
Heating	1,074 38				
Light	353 22				
Repairs to buildings	556 36				
Carried forward	1,983 96	42,451 67	33,420 49	3,561 88	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of DORCHESTER PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	1,983 96	42,451 67	33,420 49	3,561 88	
Working Expenses—*Concluded.*					
Maintenance of machinery	711 13				
Armoury	49 03				
Kitchen	175 51				
Stationery	39 38				
Sundries	5 05				
Freight	1,219 92				
Printing	127 01				
Farm and stables	1,615 28				
Stationery office	98 42				
Queen's Printer	38 35				
Rent to John Curley	226 27				
Transfer of G. Keeffe &c., to Kingston *e*	118 45				
		.....	6,407 76	.....	938 46
Industries *f*	.....	1,134 00	934 74	199 26	
Capital Account *g*	.....	700 00	373 96	326 04	
		44,285 67	41,136 95	3,148 72	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN H. BALDERSON.

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a. Less Guards were employed than were estimated for, and the salary of the Engineer was paid by the Public Works Department for four months.
b. Not required; over-estimated.
c. Not estimated for.
d. Caused by prison population being less than estimated for.
e. Expenditure on account of farm and stables being more than estimated for.
f. and *g.* Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of MANITOBA PENITENTIARY, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Staff Salaries:—					
1 Warden		2,000 00	2,000 00		
1 Chief Keeper		800 00	800 00		
2 Chaplains		600 00	600 00		
1 Surgeon		800 00	800 00		
1 Accountant and Storekeeper		800 00	800 00		
6 Guards		3,600 00	3,000 00	600 00	
1 Trade Instructor and Guard		220 00	820 00		600 00
1 School Teacher		350 00	350 00		
1 Steward		650 00	650 00		
1 Messenger and Guard		600 00	600 00		
1 Engineer			660 00		660 00
1 Assistant to Accountant			66 00		66 00
1 Engineer		720 00	60 00	660 00	
1 Trade Instructor			34 00		34 00
1 Shoe and Baker Instructor			49 00		49 00
1 Engineer			15 00		15 00
a		11,140 00	11,304 00		164 00
Uniforms (Officers) *b*		574 75	626 69		51 94
Retiring Gratuities *c*		325 00		325 00	
Maintenance of Convicts		4,391 53			
Rations	6,380 52				
Clothing	1,517 74				
Convicts' travelling allowance	200 00				
do discharge clothing	197 78				
Bedding	84 70				
Interments	36 00				
Chapels	1 05				
School	107 80				
Escapes	5 00				
Hospital	555 78				
Express	183 40				
Evergreens for Christmas	6 00				
Board for Holland	18 00				
do Keeper Ryan *d*	69 00		9,362 77		4,971 24
Working expenses		5,780 00			
Heating	3,844 23				
Light	562 22				
Repairs to buildings	152 05				
Maintenance of machinery	6 78				
Armoury	106 30				
Kitchen	173 35				
Stationery	39 91				
Farm and stables	1,993 68				
Sundries	12 30				
Livery and feed	503 00				
Freight	199 00				
Telephone rents	60 00				
Telegrams	74 67				
Teaming wood	39 00				
Carried farward	7,766 49	22,211 28	21,293 46		4,862 18

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of MANITOBA PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	7,766 49	22,211 28	21,293 46	....	4,862 18
Working expenses—*Concluded.*					
S. L. Bedson travelling expenses to Winnipeg	143 50				
H. B. Mackay's travelling expenses to Winnipeg.....	43 10				
Travelling expenses to Winnipeg	206 50				
Queen's Printer	9 86				
Stationery Office.....	105 09				
Postage stamps.....	46 33				
One Tent.....	22 75				
Contingencies (details not received).....	189 54				
do do ... *e*	139 98				
		.....	8,673 14	.....	2,893 14
Industries (details not received)... *f*	.....	50 00	.....	50 00	
Governor General's visit..... *g*	.....	.....	400 22	.....	400 22
Supplementary Estimates—					
To provide for difference in exchange of land.....	.....	1,000 00	.....	1,000 00	
To purchase sundries	.....	1,840 00	.....	1,840 00	
Dr. Macdonald, professional services.	.....	1,079 44	1,079 44		
		26,180 72	31,446 26	.....	5,265 54
LESS—Keep of lunatics transferred to Manitoba subsidy account..	3,400 80				
Miscellaneous, N.W.T.	365 00				
do Keewatin	1,334 37				
		.....	5,100 17		
		26,180 72	26,346 09	....	165 37

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN. H. BALDERSON.

SIR,—I am unable to give you the explanations under the various sub-heads of service of this Penitentiary, having received no information on the subject from the Warden. I have written to Mr. Bedson, and expect a reply in a few days.

I have the honor to be, &c.,
GEO. L. FOSTER,
Accountant of Penitentiaries.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENITENTIARIES—*Continued.*

DETAILS of sums expended, compared with the sums granted, on account of BRITISH COLUMBIA PENITENTIARY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Staff Salaries—					
1 Warden	.....	1,200 00	1,200 00		
1 Deputy Warden and Chief Keeper	.....	900 00	900 00		
2 Chaplains	.....	600 00	600 00		
1 Surgeon	.....	500 00	499 92		
1 Accountant and Storekeeper	.....	1,000 00	999 96		
1 Steward and Guard	.....	650 00	649 91		
7 Guards, 1 Teamster and Messenger	.....	4,200 00	4,472 58		
a		9,050 00	9,322 37	.....	272 37
Uniforms *b*	.....	300 00	329 58	.....	29 58
Maintenance	.....	5,023 68			
Rations	2,654 37				
Clothing	273 96				
Convicts' travelling allowance	207 00				
do discharge clothing	176 00				
Bedding	135 07				
Chapels	6 00				
Libraries	24 00				
School	7 00				
Escapes	4 00				
Hospital	283 70				
Contingencies *c*	36 82				
		.....	3,807 92	1,215 76	
Working Expenses	.....	2,000 00			
Heating	778 01				
Light	328 51				
Repairs to buildings	111 01				
Maintenance of machinery	11 25				
Armoury	61 75				
Kitchen	163 75				
Stationery	134 40				
Sundries	36 06				
Printing	65 30				
Furniture	72 25				
Stationery Office	12 96				
Queen's Printer	0 49				
Farm and stables *d*	74 57				
		.....	1,850 31	149 69	
Maintenance of Ah Bow (lunatic) *e*	.....	.....	184 27	.....	184 27
Capital Account *f*	.....	950 00	449 25	500 75	
Industries *g*	.....	200 00	26 50	173 50	
		17,523 68	15,970 20	1,553 48	

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN H. BALDERSON.

J. L. McDOUGALL,
Auditor-General.

a, One extra guard for a portion of the year. Not estimated for.
b. Under-estimated.
c. Caused by prices of supplies and prison population being less than estimated for.
d. Expenditure on account of heating, light and farm being less than estimated.
e. Not estimated for.
f and *g*. Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION.

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Senate—					
Salary of Speaker	.....	4,000 00			
Hon. D. L. McPherson	.....	.....	4,000 00		
Indemnity to members	77,000 00				
Mileage do	10,300 00	87,300 00	77,188 80	10,111 20	
House of Commons—					
Salary of Speaker	.....	4,000 00			
Hon. Dr. Blanchet	.....	.....	3,999 96	04	
Indemnity to members	206,000 00				
Mileage do	26,000 00				
		232,000 00	220,737 60	11,262 40	
Election expenses, 36 Vic., cap. 9	.....	5,000 00			
Pictou, N.S $626 25					
Carleton, N.B 416 33					
Yamaska 16 50					
Argenteuil 651 80					
Selkirk 10 00					
Northumberland, West 537 49					
Simcoe, South 712 16					
Charlevoix 12 00					
Lanark, South 84 60					
Iberville 60 13					
Sherbrooke 72 40					
Halifax 1000 00					
Bagot 86 00					
New Westminster 588 75					
	.....	.....	4,874 71	125 29	
Controverted Elections—					
Argenteuil	.....	.....	940 20		
Bellechasse	.....	.....	142 00		
			1,082 20	.....	1,082 20

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated under Vote, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
		$ cts.	$ cts.	$ cts.	$ cts.
Senate—					
Salaries and contingencies		55,938 00	57,996 85	.....	2,058 85
House of Commons—					
Salaries, per Clerk's estimates		59,000 00	57,996 44	1,003 56	
Expenses of Committees, Extra Sessional Clerks, &c		12,800 00	13,497 03	.....	697 03
Contingencies	$20,500 00				
Supplementary for stationery	500 00				
		21,000 00	19,576 54	1,423 46	
Publishing Debates	$18,562 50				
Supplementary	1,200 00				
		19,762 50	21,194 60	.....	1,432 10
Special vote to pay indemnity to the family of the late J. S. Thompson, M.P		1,000 00	.....	1,000 00	
Salaries and contingencies per Sergeant-at-Arms estimate		27,475 00	27,541 24	.....	66 24
Miscellaneous—					
Grant to Parliamentary Library		3,500 00	3,500 00		
Salaries of Library Staff, previously included under heading provided by Statute	$12,610 00				
Salaries of officers of Library, additional and contingencies	5,250 00				
		17,860 00	15,359 23	2,500 77	
Amount required to readjust salaries of three Library Clerks and Chief Messenger		550 00	550 00		
To defray expenses of new catalogues		920 00	920 00		
Printing, binding and distributing the Laws		12,000 00	9,613 71	2,386 29	
Printing, printing paper and bookbinding		70,000 00	38,465 05	31,534 95	
Salary of Clerk of the Crown in Chancery		2,000 00	2,000 00		
Contingencies of Clerk of Crown in Chancery		1,200 00	1,090 43	109 57	
Miscellaneous printing		2,000 00	1,015 97	984 03	
Total voted		307,005 50			
Total expended		.....	270,317 09	40,942 63 4,254 22	4,254 22
Expenditure less than voted		.....	.....	36,688 41	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

6—9½

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

Salaries and Contingencies of the Senate.

SALARIES—SENATE.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant: Less than Estimated	Expenditure compared with Grant: More than Estimated
		$ cts.	$ cts.	$ cts.	$ cts.
R. LeMoine	Clerk, Master in Chancery, &c	3,400 00	3,400 00		
F. Taylor	Deputy Clerk, Clerk Assistant and Master in Chancery, 10 months $2,333 33	2,800 00			
James Adamson	do do 2 mos. 434 41		2,767 74	32 26	
E. L. Montizambert	Law Clerk, Clerk of Committees and Translator, 7 mos. $1,633 33	2,800 00			
* J. G. Creighton	do 4 mos. 661 30		2,294 63	505 37	
Canon Johnson	Chaplain	400 00	400 00		
James Adamson	Second Clerk Assistant, &c	1,600 00	1,333 33	266 67	
Peter Miller	Second English Clerk, &c	1,400 00	1,400 00		
N. W. McLean	Third do do	1,400 00	1,400 00		
A. A. Boucher	Third Clerk Assistant, &c	1,900 00	1,900 00		
Alfred Garneau	First French Traslator	1,600 00	1,600 00		
St. Denis LeMoine	Clerk of French Journals, &c.	1,200 00	1,200 00		
Ivanhoe Taché	Asst. Clerk of French Journals, &c	900 00	913 99		13 99
R. W. Stephen	Assistant Accountant	1,200 00	1,200 00		
Alex. Souter	Junior Clerk	900 00	914 79		14 79
R. E. Kimber	Gentleman Usher Black Rod	1,350 00	1,350 00		
† J. B. Myrand	Postmaster	1,000 00	1,029 57		29 57
† Peter Dunne	Housekeeper	1,000 00	1,029 57		29 57
Pierre Rattey	Doorkeeper	800 00	800 00		
S. J. Jones	News-room Keeper	800 00	800 00		
‡ Chas. Young	Speaker's Messenger	700 00	713 96		13 96
J. P. Doherty	Wardrobe Messenger	600 00	600 00		
F. Gilbert	Bank Messenger	750 00	750 00		
§ Thos. Wheeler	Permanent Messenger	600 00	614 79		14 79
§ John Dunne	do do	600 00	614 79		14 79
§ A. Gravelle	House Carpenter	600 00	614 79		14 79
‖ O. Archambault	Messenger		95 15		95 15
	Total Grant	30,300 00			
	Total Expended		29,737 10	804 30 241 40	241 40
	Expenditure less than Grant			562 90	

* J. G. Creighton, appointed 2nd February at $2,000 per annum.
† J. B. Myrand's and Peter Dunne's salaries were raised $200 on the 1st May.
‡ Charles Young's Salary was raised $100 per annum on the 1st May.
§ Thos. Wheeler, John Dunn and A. Gravelle had salaries raised $100 each on the 1st May.
‖ Odilon Archambault appointed 1st May as Messenger, at $600 per annum.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
Geo. C. Bolton.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
Senate.		$ cts.	$ cts.	$ cts	$ cts.
Miscellaneous—					
5 Pages, at $1.50 per diem	1	750 00	594 00	156 00	
7 Sessional Messengers, at $2.50	2	1,750 00	1,750 00		
Charwomen, &c	3	1,568 00	1,560 00	8 00	
Newspapers	4	5,570 00	5,632 76	.....	62 76
Stationery	5	2,000 00	1,421 04	578 96	
Postage and carriage of mails	6	700 00	762 19	.....	62 19
Tradesmen's accounts	7	3,500 00	3,938 39	.....	438 39
Senate Debates and Short-hand Writers	8	5,000 00	6,410 40	.....	1,410 40
To meet unforeseen charges	9	4,800 00	6,190 97	.....	1,390 97
Total Vote		25,638 00			
Total Expenditure		.....	28,259 75	742 96	3,364 71 742 96
Expenditure more than Voted					2,621 75

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

THE SENATE,
OTTAWA, 30th November, 1882.

1. Pages.—Only four employed.
2. Messengers.
3. Charwomen.
4. Stationery.—Invoice exceeded estimate.
5. Newspapers.—Advertising and telegraphs used to form part of this item, but they are now placed to "Unforeseen Accounts."
6. Postage and carriage of mails.—Over-expenditure caused by length of Session.
7. Tradesmen's accounts.—Over-expenditure caused by replacing carpets and furniture.
8. Debates and Short-hand writers.—Under-estimated.
9. Unforeseen Accounts.—Under-estimated.

JAMES ADAMSON,
Deputy Clerk, Senate.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

SALARIES of the House of Commons.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated	More than Estimated
		$ cts.	$ cts.	$ cts.	$ cts.
J. G. Bourinot.....	Clerk of the House.....	3,400 00	3,400 00		
H. Hartney	Accountant.....	2,800 00	2,800 00		
*P. Leprohon.....	Clerk Assistant (11 months) $1,833 32				
F. F. Rouleau.....	do 1 do 200 00				
		2,000 00	2,033 32	.....	33 32
.....	2nd Clerk Assistant.....	1,800 00	.....	1,800 00	
D. W. McDonnell..	Sergeant-at-Arms.....	2,400 00	2,400 00		
H. Smith.	Deputy do	1,200 00	1,200 00		
G. W. Wicksteed..	Law Clerk.....	3,400 00	3,400 00		
W. Wilson.....	Assistant Law Clerk.....	2,000 00	2,000 00		
T. G. Coursolles...	do	2,000 00	2,000 00		
J. R. E. Chapleau.	Translator of Votes, &c.....	1,800 00	1,800 00		
F. B. Hayes.....	Assistant English Translator.....	1,600 00	1,600 00		
A. F. Gingras	do French do	1,700 00	1,700 00		
A. Frechette.....	do do do	1,400 00	1,200 00	200 00	
R. J. Wicksteed....	do English do	1,200 00	1,200 00		
J. A. Genand.....	do French do	1,200 00	1,400 00	.....	200 00
D. L. Desaulnier...	do do do	1,200 00	1,200 00		
L. Laframboise.....	do do do	1,000 00	1,200 00	.....	200 00
E. Query	do do do and Proof Reader.....	800 00	800 00		
R. Brewer.....	Book-keeper and Assistant Accountant	1,200 00	1,200 00		
F. McGillivray.....	Clerk of Routine and Records	1,400 00	1,400 00		
E. P. Hartney.....	do Public Accounts.....	1,200 00	1,200 00		
H. B. Stuart.....	English Engrossing Clerk.....	1,200 00	1,200 00		
*R. Romaine.....	Proof Reader and Clerk of Stationery.	1,000 00	1,166 65	.....	166 65
I. B. Taylor.....	Indexing Clerk	1,000 00	1,000 00		
C. Panet.....	Clerk of Private Bills.....	1,200 00	1,200 00		
W. Todd.....	Assist. do	800 00	800 00		
R. McG. Moffat.....	Clerk of Railway and Banking Committees.....	1,200 00	1,200 00		
Elie Tasse.....	Principal Clerk of Committees.....	1,450 00	1,450 00		
F. X. Blanchet.....	Assist. do	1,200 00	1,200 00		
H. Poetter.....	Clerk of Votes and Proceedings.....	1,700 00	1,700 00		
Wm. Bowles.....	Assist. do	1,450 00	1,450 00		
W. B. Ross	English Journal Clerk.....	1,800 00	1,800 00		
A. D. G. Taylor....	Assist. do	1,300 00	1,300 00		
W. F. Costigan....	Clerk of Sessional Papers.....	1,000 00	1,000 00		
Pierre Rivet.....	French Journal Clerk.....	1,500 00	1,500 00		
J. H. Blais	Assist. do	1,000 00	1,000 00		
P. Poirier	Postmaster	1,200 00	1,200 00		
F. Falardeau.....	Assistant Postmaster (7 mos.) $466 66				
*J. Stansfeld	do 5 do 333 32				
		800 00	799 88	0 02	
E. Pelletier.....	do 11 do $825 00				
*A. E. Pelletier.....	do 1 do 41 68				
		900 00	866 68	33 32	
do	Temporarily employed from 9th Feb. to 31st May	.....	154 81	.....	154 81
J. Dalton.....	Junior Clerk.....	600 00	600 00		
	Total Vote	59,000 00			
	Total Expenditure.....	.....	57,721 44	2,033 34 754 78	754 78
	Expenditure less than Vote.....	.....	.....	1,278 56	

* F. Rouleau appointed 1st June, at $2,400 per annum; J. Stansfeld appointed 1st February, at $800 per annum; A. E. Pelletier appointed 1st June, at $500 per annum; R. Romaine, salary from 1st February increased $400 per annum.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

House of Commons.

Service.	Grant.	Expenditure.	Expenditure compared with Grant	
			Less than Estimated.	More than Estimated.
Expenses of Committees, Extra Sessional Clerks, &c.	$ cts.	$ cts.	$ cts.	$ cts.
Speaker's Secretary	300 00	275 00	25 00	
Permanent Sessional Clerks	2,000 00	2,000 00		
Sessional Clerks at $3 per diem	7,500 00	7,708 00	.....	208 00
Expenses of Committees, Witnesses and Shorthand Writers	1,000 00	1,285 03	.....	285 03
Sessional French Translators	2,000 00	2,504 00	.....	504 00
Total Vote	12,800 00			
Total expended	.....	13,772 03	25 00	997 03 25 00
Expenditure more than Vote	.....	.....	.....	972 03

Contingencies.

Stationery	$8,500 00				
do supplementary	500 00				
		9,000 00	9,425 40	.....	425 40
Postage and telegraph		1,000 00	1,326 96	.....	326 96
Newspapers and advertising		3,000 00	1,421 42	1,578 58	
Miscellaneous		4,000 00	3,931 59	68 41	
Unforeseen expenses by special order of Commissioners		4,000 00	3,471 17	528 83	
Total Vote		21,000 00			
Total expended		.....	19,576 54	2,175 82 752 36	752 36
Expenditure less than Vote		.....	.....	1,423 46	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
Geo. C. Bolton.

AUDITOR-GENERAL'S OFFICE,
November 25, 1882.

SIR,—I have the honor to draw your attention to some points which have been brought out by the examination of the Appropriation Accounts of the House of Commons, portion of the legislative expenditure of 1881-82.

SUPERANNUATION.

It is with regret that I have again to allude to the disregard of the Act of Parliament which, in describing those public servants who are to pay the superannuation, charges, makes special reference to the officials of both Houses.

Any doubt as to the present feeling of Parliament being different from that which existed when the Superannuation Act (33 Vic., cap. 4) was passed, was withdrawn by the removal from the Supply Act of 1881-82 of the amount which had for some years previously been annually included to cover the superannuation abatements. I trust that whatever may be done in the future in this matter shall have the sanction of law, either by the practice being made conformable to the law, or by the law being changed to suit the practice.

CHEQUES FOR THE ENTIRE AMOUNT OF PAY LISTS.

This question has also been the subject of correspondence on a previous occasion.

I should like if a cheque were given to each individual for his salary, no matter how small the amount of the cheque, being made payable to the order of the person entitled to the money. There may be an objection to the carrying out of this system so far as the indemnity expenditure is concerned, on account of instructions from the Internal Economy Commission, but there seems no good ground for distributing the monthly salaries to the staff in cash. The departmental expenditure, without a single exception, and that of the Senate, are made in the way which, I think, should be followed in the Commons.

The best evidence of the receipt of the money by the person entitled to get it is furnished by his endorsation on the cheque for the amount. Then it is a great comfort to an anxious-minded accountant to feel that he need not handle any money, and the Government interest would be served by the adoption of a system which would secure it from the misappropriation of funds, which may continue for a lengthened period when cash is used, but which cannot fail of almost immediate detection when cheques are made the medium of payment. I need scarcely say that this observation is not based upon the suspicion of dishonesty in disbursing money in the Commons, but on general grounds.

Kindly make an immediate reply to this, if there are any observations you desire to make, as I am placing the manuscript of my Report in the hands of the printer.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

HON. J. G. BLANCHET,
Chairman of the Internal Economy Commission,
House of Commons.

LÉVIS, December 2, 1882.

SIR,—I am aware that the officials of both Houses come under the provisions of the Superannuation Act, but they don't come under the provisions of the "Act respecting the Civil Service of Canada" and they don't receive the benefit of an annual increase of salary granted by the said Act to the officials of the other Departments of the Civil Service. It is, I presume, for that reason, that the Internal

Economy Commission adopted a resolution the 18th June, 1872, setting forth "that the salaries shall be paid to the officers and servants of the House respectively without any deduction for the Superannuation Fund; and that the change of four (4) per cent. (which it was then,) per annum required for that fund shall be paid by the Accountant extra the pay." That resolution, in my opinion, is still in force, at least in expressing the opinion of the Commission, that some provision must be made for a periodical increase of their salaries, before the officials of the House come under the Superannuation Act. It is the view I took before putting into force the Order in Council, of the 22nd September last. As to the system of payment by cheques or in money, for the service of the House, that question has been settled by the Commission in the two following resolutions, adopted the 8th April, 1880: *Resolved*, 1st. "That the system of paying Members of Parliament in cash or by cheque as they desire, be continued." 2nd. *Resolved:* "That the amount of the pay list of each branch of extra service for the House of Commons be drawn by one cheque and the parties paid in cash for that cheque." That system is simple, convenient, safe and economical. The system of paying every person by a separate cheque would require an increase in the number of Clerks during the Session, and it would render the system of keeping accounts more complicated and more expensive. I don't see any good reason for changing our present mode of payment.

I have the honor to be, Sir,
Your obedient servant,

J. G. BLANCHET.

J. L. McDougall, Esq.,
Auditor-General,
Ottawa.

Memorandum:

It is scarcely necessary to say, in explanation of the position taken in my letter, that receiving an increase of salary is one thing, and paying the superannuation tax another, and entirely independent thing.

Then a resolution of the Internal Economy Commission cannot be successfully urged against an Act of Parliament. As to paying by cheque instead of cash, I beg to say that the cash system is in my opinion, not more simple, convenient or economical than the other, and that it is because it is not safe, I am so strongly in favor of the alternative, the cheque system.

J. L. McDOUGALL.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

EXPENDITURE—Sergeant-at-Arms.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Chief Messenger	1,200 00	1,200 00		
1 Assistant do	900 00	900 00		
1 Door-keeper	300 00	300 00		
1 Permanent Messenger	800 00	800 00		
1 do	750 00	741 65	8 35	
2 do at $700	1,400 00	1,400 00		
2 do at $650	1,300 00	1,300 00		
1 do	600 00	600 00		
1 do	400 00	400 00		
1 do	325 00	300 00	25 00	
2 Night Watchmen	1,200 00	1,200 00		
1 House Carpenter	700 00	.....	700 00	
35 Sessional Messengers	7,000 00	7,170 00	.....	170 00
12 Sessional Pages	1,800 00	1,890 00	.....	90 00
4 Servants for wash-rooms	600 00	975 00	.....	375 00
10 Permanent Charwomen	1,825 00	1,825 00		
10 Additional do during Session	500 00	500 00		
Contingencies, Housekeeper's Department	750 00	744 45	5 55	
1 Gasman during Session	125 00	122 50	2 50	
Superannuation of Messengers	.....	171 58	.....	171 58
Tradesmen's and other accounts	5,000 00	5,001 06	.....	1 06
Total Voted	27,475 00			
Total Expended	.....	27,541 24	741 40	807 64 741 40
Expenditure more than Voted	.....	.....	.....	66 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

LIBRARY—Salaries and Contingencies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Amount formerly under heading of Authorized by Statute	12,610 00	12,610 00		
Salaries of Officers, additional and contingencies	5,250 00	2,749 23	2,500 77	
Amount to readjust salaries of 3 Clerks and Chief Messenger	550 00	550 00		
To defray expenses of new catalogues	920 00	920 00		
For purchase of books	3,500 00	3,500 00		
Total Grant	22,830 00			
Total Expended		20,329 23		
Expenditure less than Grant			2,500 77	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

OTTAWA, November 29, 1882.

DEAR SIR,—In answer to your letter asking for information with reference to the amount of $2,500.77 unexpended at the end of the fiscal year 1881–82, I presume that this amount must have been over-estimated in the vote for $5,250.00 for "Salaries of officers (additional) and contingencies of the Library." As you are aware, previous to this year, the only amounts of that vote which were paid under my certificate were those required to pay salaries of officers (after the statutory grant of $12,610 was expended) and contingencies, which were paid by the Sergeant-at-Arms. Now that all the accounts are in my own hands, I hope that everything will be found in order.

I would suggest, however, that the vote for salaries should be separated from the vote for contingencies in the annual estimates.

Ever, my Dear Sir,
Yours truly,
ALPHEUS TODD,
Librarian.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Continued.*

LIBRARY — Salaries.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		$ cts.	$ cts.	$ cts.	$ cts.
A. Todd	Principal Librarian	3,200 00	3,200 00		
A. Decelles	Assistant do	2,400 00	2,400 00		
A. Laperrière	Senior Clerk, French Division	1,750 00	1,750 00		
A. H. Todd	do English do	1,300 00	1,300 00		
J. Fletcher	Registry Clerk	1,000 00	1,000 00		
J. Campbell	Junior Clerk, English Division	1,000 00	1,000 00		
L. P. Sylvain	do French and English.	900 00	900 00		
E. S. Thayne	Extra Clerk	800 00	800 00		
L. J. Cassault	Chief Messenger	850 00	850 00		
J. H. Dunlop	Messenger	700 00	700 00		
J. H. Ryan	do	700 00	700 00		
J. N. Ra.tey	do	700 00	700 00		
		15,300 00	15,300 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LEGISLATION—*Concluded.*

Miscellaneous—House of Commons.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries, per Clerks' Estimates	59,000 00	57,721 44	1,278 56	
Speaker's Secretary	300 00	275 00	25 00	
5 Permanent Sessional Clerks	2,000 00	2,000 00		
25 Sessional Clerks, at $3.00 per diem	7,500 00	7,708 00	.....	208 00
Witnesses and Shorthand Writers	1,000 00	1,285 03	.....	285 03
5 Sessional French Translators	2,000 00	2,504 00	.....	504 00
Stationery	9,000 00	9,425 40	.....	425 40
Postage and telegraph	1,000 00	1,326 96	.....	326 96
Newspapers and advertising	3,000 00	1,421 42	1,578 58	
Miscellaneous	4,000 00	3,931 59	68 41	
Unforeseen expenses, by order of the Commissioners	4,000 00	3,642 75	357 25	
Publishing Debates	19,762 50	21,194 60	.....	1,432 10
Salaries, Sergeant-at-Arms' Estimates	9,875 00	9,141 65	733 35	
33 Sessional Messengers, at $2.00 per day	7,000 00	7,170 00	.....	170 00
12 do Pages, at $1.50 per day	1,800 00	1,890 00	.....	90 00
4 Servants for washrooms	600 00	975 00	.....	375 00
10 Permanent Charwomen	1,825 00	1,825 00		
10 Sessional do	500 00	500 00		
Contingencies, Housekeeper's Department	750 00	744 45	5 55	
Gasman during the Session	125 00	122 50	2 50	
Tradesmen and others	5,000 00	5,001 06	.....	1 06
Printing, binding and distributing the Laws	12,000 00	9,613 71	2,386 29	
do printing paper and bookbinding	70,000 00	38,465 05	31,534 95	
Salary, Clerk of the Crown in Chancery	2,000 00	2,000 00		
Contingencies do do	1,200 00	1,090 43	109 57	
Miscellaneous printing	2,000 00	1,015 97	984 03	
Special Vote to pay family of J. S. Thompson amount of his Indemnity	1,000 00	.....	1,000 00	
Total Grant	228,237 50			
Total Expenditure	.....	191,991 01	40,064 04 3,817 55	3,817 55
Expenditure less than Grant	.....	.....	36,246 49	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
Geo. C. Bolton.

ACCOUNTANT'S OFFICE,
HOUSE OF COMMONS, OTTAWA, November 27, 1882.

SIR,—In answer to your letter of this date, forwarding me a statement of expenditure on account of the House of Commons for the fiscal year ended the 30th June last, and asking explanations as to the differences between the several appropriations and that statement of expenditure, I beg to state that it is not possible to make a correct and exact estimate of the expenses of a coming session, no one can foresee what legislation the exigencies of the public service may require, with the consequent cost. The only guide in preparing an estimate for the future, is the past, and that will vary according to the requirements, hence the excess of expenditure, during the past year, over the appropriation, in the cost of the debates, the stationery, &c., the extra service as shown in your statement. The same reason will apply to where the expenditure has been less than the appropriation, except in the item of salaries where an appropriation was made for that of a second clerk assistant, but the office is vacant.

The estimate for the printing of Parliament for the next year has been reduced by $10,000.00

The items of "The Laws," the salary of the Clerk of the Crown in Chancery, and "Miscellaneous Printing," are not paid through these Departments and should not be classed under Legislation.

The vote of $1,000.00 to the family of the late J. S. Thompson, Esq., M.P., has not been paid owing to there being contesting claimants.

Your obedient servant,

HENRY HARTNEY,
Accountant, House of Commons.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, November 29, 1882.

SIR,—As the work of printing and distributing the Statutes for any Session, is necessarily begun in one financial year and completed in the next, a balance at credit of the vote is required for May and June work. It was not all drawn out last year because of two facts: 1st, that the volume of 1881 was unusually and unexpectedly small, and, 2nd, the work was not so far advanced upon the volume of 1882 at the end of that financial year, as to require certificates so large as I anticipated.

B. CHAMBERLAIN,
Queen's Printer.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, December 2, 1882.

SIR,—I have the honor to enclose herewith, a certified copy of an opinion from the Honorable the Minister of Justice, respecting the payment of the monthly salary to Mr. Speaker Blanchet, and in accordance with the recommendation arrived at, I have the honor to request that you will be good enough to unite with me in authorizing the Banque Nationale to pay Mr. Blanchet his monthly salary from the date of stoppage.

I have the honor to be, Sir,
Your most obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL,
Auditor-General.

OTTAWA, December 1, 1882.

The Act respecting the Internal Economy of the House of Commons—31 Vic., chap. 27— enacts in its 8th clause as follows:—" For the purposes of this Act, the person who shall fill the office of Speaker at the time of any dissolution of Parliament shall be deemed to be the Speaker until a Speaker shall be chosen by the new Parliament; and in the event of the death, or disability, or absence from Canada, of the Speaker, during any dissolution or prorogation of Parliament, any three of the Commissioners may execute any of the purposes of this Act."

The question having been raised by the Auditor General as to the payment since the dissolution of the late Parliament, of the salary of Mr. Speaker Blanchet.

I am of opinion that, under the Act to which I have referred, that gentleman continues to be Speaker until a new Parliament shall choose a new Speaker. It is true that he is continued as Speaker only for the purposes of the Act, but nevertheless he is so continued, and I do not think the salary attached to his office can be in any way apportioned by the Executive Government, but am of opinion that, as he is Speaker for one purpose, he is in office still and entitled to his salary as such. This view is confirmed by the fact that, when the point arose on a former occasion, with reference to Mr. Speaker Anglin, the House of Commons, in the supplies for the year 1880—Supplementary Estimates for that year—voted a sum to pay him the " salary attached to the office of Speaker of the House of Commons, from the 1st October, 1878, to the 12th of February, 1879," that was, for a period analogous with reference to that Parliament, to the period to which Mr. Speaker Blanchet now claims his pay. Parliament thus seems to have adopted the view that the Speaker, although only declared to be such for the purposes of the Internal Economy Act, is nevertheless entitled to his salary until a new Speaker is chosen, and I refer also to the case of Mr. Speaker Cockburn, who was paid under similar circumstances (without any special vote however). I think, therefore, there can be no doubt of the intention of the Legislature, and I advise that Mr. Speaker Blanchet be paid his salary accordingly.

A. CAMPBELL,
Minister of Justice.

Certified, a true copy,
J. M. COURTNEY,
Deputy Minister of Finance.

OTTAWA, December 7, 1882.

SIR,—I am in receipt of your letter, enclosing a copy of the opinion of the Minister of Justice, that the payment of the salary, as Speaker of the House of Commons, to Mr. Blanchet, for the period since the dissolution, to which I objected, as wanting Parliamentary authority, may be legally made.

You are aware that our system prevents, unless at considerable inconvenience, the carrying out the direction of the Audit Act, as given in Sec. 32 sub-Sec. 1. I have, however, I think, conformed with the spirit, by uniting with you in withdrawing the stoppage to the payment of the salarv, intending as I do, to give in my report, as my authority for doing so, the opinion of the Minister of Justice above named.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ARTS, AGRICULTURE AND STATISTICS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Vote.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
To meet expenses in connection with the care of Public Archives—					
Supply Act of 1881-82	5,000 00				
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council	751 75	5,751 75	4,041 02	1,710 73	
To meet expenses in connection with Patent Record—					
Supply Act of 1881-82	.....	7,200 00			
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council.... $94 71					
Less—Lapsed, 30th Sept., '82... 94 71			7,257 47	.....	57 47
To meet expenses in connection with preparation of Criminal Statistics—					
Supply Act of 1881-82	5,000 00				
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council....$2,140 31					
Less—Lapsed, 30th Sept., '82.... 1,724 46	415 85	5,415 85	3,556 40	1,859 45	
To meet expenses in connection with the Census—					
Supply Act of 1881-82	200,000 00				
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council	74,093 29	274,093 29	252,671 42	21,421 87	
To meet expenses in connection with Dominion Exhibition	.....	5,000 00	5,000 00		

I certify that these accounts have been examined under my directions and are correct.

Examined,
JOHN B. LYNCH.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ARTS, AGRICULTURE AND STATISTICS—*Concluded.*

ACCOUNT of sums expended in accordance with 25 Vic., c. 16, during the Fiscal Year ended 30th June, 1882.

Service.	—	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Registration of Marriages, Baptisms and Burials, Province of Quebec.....	.....	887 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

OTTAWA, October 23, 1882.

SIR,—Be good enough to forward as speedily as possible the accounts and vouchers in connection with expenditure for census 1881-82.

The cheques and vouchers for criminal statistics expenditure June, 1882 (which you promised to send me) have not yet been received at this office.

I have the honor to be, Sir, Your obedient servant,

J. L. McDOUGALL, *Auditor-General.*

J. LOWE, Esq., Secretary, Department of Agriculture.

DEPARTMENT OF AGRICULTURE,
OTTAWA, CANADA, December 15, 1882.

SIR,—I have to inform you, that on receipt of your letter of the 23rd of October last, I communicated with the Accountant of the Census Branch, and he informed me that he had personally explained to you that the reason why the cheques and vouchers, of the Census Service and Criminal Statistics, had not been earlier sent in was owing to the fact of the difficulty of collecting them from all parts of the Dominion.

It was desired to send in to you as full returns as possible and to obtain which due diligence has been used.

It is proposed to send them to you in a day or two.

I have the honor to be Sir, your obedient servant,

J. LOWE,
Secretary Department of Agriculture.

J. L. McDOUGAL, Esq., Auditor General, Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1882, shewing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts	$ cts.
Salaries of Immigration Agents and employés. *a*	16,800 00	20,129 40	.....	3,329 40
Clerks and Messengers in London, Eng., office. *b*	4,300 00	5,643 04	.....	1,343 04
Salaries of Special Agents in Europe..... *c*	6,000 00	5,486 42	513 58	
Contingencies of Canadian and other Agencies. *d*	24,000 00	14,909 27	9,090 73	
Travelling expenses of Travelling Agents in Europe..... *e*	7,000 00	12,709 71	.....	5,709 71
Towards assisting Immigration and Immigration Expenses: *f*				
Supply Act of 1881-82.....$100,000 00				
Supplementary Ests. '81-'82. 56,000 00				
	156,000 00	156,461 40	.....	461 40
	214,100 00	215,339 24	9,604 31	10,843 55
Deduct surplus.....	.....	.....	.....	9,604 31
Net deficit.....	.....	.....	.....	1,239 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(*a*) SALARIES of Immigration Agents and Employés.

Agency.	Names of Staff.	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Quebec	L. Stafford, Agent, 12 months	1,600 00	1,600 00		
	J. Doyle, Assistant	1,000 00	1,000 00		
	L Stein, Clerk	1,000 00	1,000 00		
	Wm. Anderson, Norwegian Interpreter	500 00	500 00		
	J. Lilly, Messenger, 1 month....$ 16 66				
	F. O'Reilly do 11 months... 189 99				
		200 00	206 65		6 65
Montreal	J. J. Daley, Agent	1,200 00	1,200 00		
	Wm. McNichols, Assistant		912 50		912 50
	Thos. Olsen, Interpreter, 3 months		270 00		270 00
	A. Regimbal, Messenger		379 00		379 00
Ottawa	W. J. Wills, Agent	1,200 00	1,200 00		
	H. J. Maas, Interpreter, 9 months		296 50		296 50
	Karl Olsen do 3 do		123 00		123 00
Kingston	R. Macpherson, Agent	1,200 00	1,200 00		
	H. Hitchin, Messenger		365 00		365 00
Toronto	J. A. Donaldson, Agent	1,400 00	1,400 00		
	A. Gaunt, Messenger		365 00		365 00
Hamilton	J. Smith, Agent	1,100 00	1,100 00		
	R. Rissman, Messenger		380 25		380 25
London, Ont.	A. G. Smythe, Agent	800 00	800 00		
	J. Hunter, Messenger		365 00		365 00
Halifax	E. Clay, Agent	1,000 00	1,000 00		
	Wm. Anderson, Interpreter		226 50		226 50
St. John, N.B.	S. Gardner, Agent	1,000 00	1,000 00		
Manitoba		2,400 00			
Winnipeg	W. Hespeler, Agent		1,400 00		
do	Messenger and Caretaker		440 00		440 00
Emerson	J. E. Têtu, Agent		1,000 00		
do	Caretaker		400 00		400 00
N.-W. Territories		1,200 00		1,200 00	
		16,800 00	20,129 40	1,200 00	4,529 40

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH

Appropriation Accounts for Fiscal Year ending 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(*b*) Clerk and Messengers in London, Eng., Office.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		$ cts.	£ s. d.	$ cts.	$ cts.
F. S. Dore.....	12 months' salary as Accountant.....	.....	513 13 0		
E. W. A Dixon.	12 do Clerk.....	.....	123 5 0		
J. Colmer	12 do Secretary	.....	250 0 0		
C. F. Just.....	12 do Clerk	.....	137 10 0		
C. J. Taylor.....	1 month as Shorthand Writer.....	....	9 15 4		
M. Pope	2 months as Messenger.....	.....	9 9 0		
S. J. Wilkinson..	12 do do	.....	86 15 0		
G. C. Jackson...	10 do do	.....	29 3 4		
			1,159 10 8		
	Total Grant.....	4,300 00			
	Total Expenditure.....	.....	$5,643 04		
	Over-expended.	.....	.....	.....	1,343 04

(*c*) Salaries of Special Agents in Europe.

John Dyke.....	12 months' salary, Agent at Liverpool.	....	396 16 0		
Thos. Grahame..	12 do Glasgow..	.....	246 11 0		
Chas. Foy.....	12 do Belfast.....	.....	205 10 0		
Thos. Connolly .	12 do Dublin	.....	205 10 0		
J. W. Down	12 do Bristol.....	.....	100 0 0		
			1,127 7 0		
	Total Grant.....	6,000 00			
	Total Expenditure.....	.. ..	$5,486 42		
	Balance Unexpended.....	....	.....	513 58	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. Lynch.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(*d*) CONTINGENCIES of Canadian and other Agencies.

Agency.	Agent.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Quebec	L. Stafford		3,978 81		
Montreal	J. J. Daley		1,598 93		
Ottawa	W. J. Wills		1,512 06		
Kingston	R. Macpherson		705 52		
Toronto	J. A. Donaldson		2,291 28		
Hamilton	J. Smith		874 07		
London	A. G. Smythe		273 65		
Halifax	E. Clay		1,461 62		
St. John	S. Gard er		140 97		
Winnipeg	W. Hespeler		1,076 02		
Emerson	J. E. Têtu		996 34		
	Total Grant	24,000 00			
	Total Expenditure		14,909 27		
	Balance unexpended			9,090 73	

(*e*) TRAVELLING Expenses of Travelling Agents in Europe.

			£ s. d.		
Liverpool	John Dyke		885 4 11		
Glasgow	Thos. Graham		624 7 9		
Belfast	Chas. Foy		522 5 4		
Dublin	Thos. Connolly		295 18 1		
Bristol	J. W. Down		283 15 8		
			£2,611 11 9		
	Total Grant	7,000 00			
	Total Expenditure		$12,709 71		
	Over-expended				5,709 71

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(*f*) Towards assisting Immigration and Immigration Expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	$ cts.	$ cts.	$ cts	$ cts.
Printing and advertising	.....	39,311 89		
Delegates' expenses	.....	4,420 44		
Transport of Immigrants	.....	49,365 83		
Commission and assisted passages	.....	14,185 00		
Meals to Immigrants	.....	7,176 34		
Ocean Mail Clerks	.....	800 00		
Point Levis Guardians	.....	1,168 50		
Travelling expenses of J. Lowe	.....	814 95		
Special travelling expenses of J. J. Daley	.....	380 17		
Coal, supplies and Messenger at Tanneries Junction	.....	677 67		
Grain samples	.....	136 96		
Refund to A G. Nicholson of ocean passage and expenses	.....	130 00		
Special services outside of Department	.....	1,485 21		
Salaries and expenses of Special Agents and others	.....	3,019 62		
Salaries of Travelling Agents	.....	6,425 00		
Travelling and other expenses of Travelling Agents	.....	6,961 61		
Salaries of Extra Clerks in Department	.....	3,139 25		
Miscellaneous: freight, postage, &c	.....	1,366 24		
Maintenance of Local Offices	.....	55 78		
Printing, binding, &c	.....	286 80		
Stationery	.....	124 57		
Advances to be accounted for:—				
J. E. Tétu	.....	150 00		
H. Maas	.....	100 00		
J. McGovern	.....	300 00		
Contingencies of London, Eng., Office:—				
Printing and advertising	.....	7,853 81		
Delegates' expenses	.....	1,877 25		
Miscellaneous	.....	4,753 51		
		156,466 40		
Less refund	.....	5 00		
	156,000 00	156,461 40	.....	461 40

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. Lynch

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

Summary of Expenditure.

Service.	—	Expenditure.	—	—
	$ cts.	$ cts.	$ cts.	$ cts.
In Canada.				
Salaries of Immigration Agents and Employés.....	.....	20,129 40		
Contingencies of Canadian and other Agencies....	.....	14,909 27		
Towards assisting Immigration and Immigration Expenses.....	.....	141,976 83	177,015 50	
In England.				
Clerks and Messengers in London (Eng.), Office....	.....	5,643 04		
Salaries of Special Agents in Europe.....	.....	5,486 42		
Travelling Expenses of Travelling Agents in Europe	.....	12,709 71		
Contingencies of London (Eng.), Office.....	.....	14,484 57	38,323 74	
Total Expenditure.....	.....	.....	215,339 24	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

OFFICE OF THE AUDITOR-GENERAL, April 5, 1882.

SIR,—Having examined the accounts and vouchers in connection with the expenditure of your Department for the six months ended 31st December, 1881, I herewith transmit you a statement of my remarks thereon.

I observe that several parties are paid for their services from the 15th of one month to the same date of the following. It would be more satisfactory to arrange that all salaries be paid by the calendar month. This could easily be effected by your issuing, in every instance of the above kind, a cheque for the services rendered from the 15th to the 1st of the succeeding month, and making all future payments for the calendar month.

Some accounts do not appear to be checked. Every account should be examined by an officer of your Department, and, if found correct, approved.

Agent's Accounts.

These frequently include disbursements on account of meals and transportation of immigrants, for each of which classes of payments a separate cheque ought to be issued by the Department. By so doing, the work of classifying the expenditure at the close of the year, will be, in a great measure, facilitated.

Stationery which is often purchased by Agents should be procured through the Government Stationery Office, (31st Vic., Cap. 35, Secs. 15, 18.)

The accounts for travelling expenses, postage, incidentals and telegraphing are generally meagre, as they, for the most part, neither contain a sufficiency of details, nor are they supported by vouchers. In this connection special attention is called to the accounts rendered by Mr. W. C. B. Grahame.

With regard to sums paid out by Agents from their advances, I would request to be provided with receipts signed by those entitled to payment, and not, as has happened, by an assistant of the disbursing officer.

Reference to the enclosed statement will illustrate the foregoing observations.

Finally with regard to the salaries of caretakers, I would wish departmental cheques to be issued monthly to their order for their services.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Dr. J. C. Taché,
Department of Agriculture.

Note.—No reply was received to the above letter. Some suggestions contained in it have been partially acted upon. For instance, separate cheques are generally issued for payments on account of meals and transportations, and Mr. Grahame's accounts to which particular attention was directed, supply fuller details and are supported by vouchers.

Department of Agriculture,
Ottawa, November 2, 1882.

Sir,—In answer to your letter of 31st October, respecting the expenditure on account of Arts, Agriculture and Statistics and Quarantine to the close of the last fiscal year, on which you ask information, I have to state that the amount $1,710.73 on public archives account was unexpended, owing to the fact that the copying of historical documents for which that grant was principally voted, has not proceeded as rapidly as expected, and therefore the expenditure was smaller than estimated.

The amount of $57.47 overexpended on patent record account, is owing to the fact that the number of patents exceeded the number actually expected, and provided for in the estimates. The unexpended balance of $1,859.45, on criminal statistics account, is due to the fact that the stock of printed matter on hand was almost sufficient to carry on the operations of the past year.

The unexpended balance of $21,421.87 on census account, is due to the fact that the services for which the grant was taken were not fully performed at the date mentioned.

Under the heading of Quarantine the total expenditure is $1,544.22 less than estimated. The sub-item of Cattle Quarantine shows an amount of $156.95 over the sum estimated for that service. This was owing to the fact of the very large number of animals for breeding purposes imported during the past year, and which has exceeded all anticipations.

I have the honor to be, Sir,
Your obedient servant,

J. LOWE,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Quarantine.					
Medical Inspection, Quebec..... *a*	.....	1,300 00	1,300 00		
Quarantine, Grosse Isle..... ..... *b*	.....	9,566 00	8,497 68	1,068 32	
do St. John, N.B..... *c*	....	2,400 00	1,979 44	420 56	
do Pictou, N.S..... *d*	.....	800 00	731 10	68 90	
do Halifax, N S..... *e*	.....	3,200 00	3,142 43	57 57	
do Charlottetown, P.E.I *f*	.....	1,000 00	956 18	43 82	
Towards assisting in the maintenance of the Tracadie Lazaretto. *g*	.....	3,000 00	2,958 00	42 00	
To meet expenses of precautionary measures for Public Health:					
Public Health..... *h*	5,000 00				
Cattle Quarantine..... *k*	13,000 00				
		18,000 00	18,156 95	.....	156 95
		39,266 00	37,721 78	1,701 17	156 95
Deduct deficit.....	.....	.....	.....	156 95	
Net surplus.....	.....	.....	.....	1,544 22	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(*a*) Medical Inspection, Quebec.

Name.	Quarantine.	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
A. Rowand.....	Medical Inspector.....	900 00	900 00		
do	Boat service.....	400 00	400 00		
		1,300 00	1,300 00		

(*b*) Quarantine, Grosse Isle.

F. Montizambert	Medical Superintendent, 8 months.....	1,200 00	1,600 00	.....	400 00
M. McKay	Hospital Steward, 7½ do	450 00	562 50	.....	112 50
A. Andrews	Norwegian Interpreter.....	300 00	475 00	.....	175 00
W. Brantigan....	Assist. Hospital Steward 7½ months } Including winter serv	200 00	350 00	.....	150 00
Comé Langlois..	Boatman 7½ do . }	210 00	392 50	.....	182 50
Geo. Daucause..	do 7½ do . }	210 00	362 50	.....	152 50
Xavier Turcotte.	do 7½ do . }	180 00	325 00	.....	145 00
John Turcotte....	do 7½ do . }	180 00	325 00	.....	145 00
Ed. Mason.....	Baker, carter, &c..... }	300 00	525 00	.....	225 00
Rev. E. Jones....	Chaplain.....	.....	200 00	.....	200 00
Rev. J. B. Bolduc	do	.....	200 00	.....	200 00
.....	Transport, boat and steam service	1,200 00	1,200 00		
.....	Food and medicine.....	1,600 00	389 62	1,210 38	
.....	Contingencies and unforeseen expenses...	3,536 00	1,590 56	1,945 44	
		9,566 00	8,497 68	3,155 82	2,087 50

(*c*) Quarantine, St. John, N.B.

W. S. Harding...	Inspecting Physician.	1,000 00	1,000 00		
C. Doherty.....	Hospital Stewardess	300 00	300 00		
W. S. Harding...	Boat service.....	600 00	600 00		
do ...	Contingencies.....	500 00	79 44	420 56	
		2,400 00	1,979 44	420 56	

(*d*) Quarantine, Pictou, N.S.

H. Kirkwood.....	Inspecting Physician.....	400 00	400 00		
G. Matheson.....	Steward.....	300 00	300 00		
H. Kirkwood.....	Fittings, bedding and contingencies.....	100 00	31 10	68 90	
		800 00	731 10	68 90	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

IMMIGRATION AND QUARANTINE—*Continued.*

(*e*) Quarantine, Halifax, N.S.

Name.	Quarantine.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
W. W. Wickwire	Inspecting Physician	1,000 00	1,000 00		
Rev. John Wood	Chaplain	100 00	100 00		
	do	100 00	.....	100 00	
John Devlin	Steward	560 00	560 00		
Mary Devlin	Matron	150 00	150 00		
W. W. Wickwire	Boat service	600 00	600 00		
Sundry persons	Contingencies	690 00	732 43	.....	42 43
		3,200 00	3,142 43	100 00	42 43

(*f*) Quarantine, Charlottetown, P.E.I.

W. H. Hobkirk	Inspecting Physician	400 00	400 00		
Thomas Cullen	Steward	300 00	300 00		
Sundry persons	Contingencies	300 00	256 18	43 82	
		1,000 00	956 18	43 82	

(*g*) Tracadie Lazaretto.

Rev. Sister St. Jean de Goto	Salary	3,000 00	800 00		
Rev. J. A. Babineau	do	.....	100 00		
A. C. Smith, M.D.	do	.....	200 00		
C. Desjardins	Insurance	.....	58 00		
Sundry persons	Maintenance	.....	1,800 00		
		3,000 00	2,958 00	42 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882--Continued.

IMMIGRATION AND QUARANTINE—*Concluded.*

(*h*) Public Health and Quarantine.

—	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Public Health	5,000 00				
Medical services and medicines	.....	927 65			
Pamphlets	.....	200 00			
Travelling expenses	.....	356 93			
Telegraphing	.....	96 86			
Copying	.....	100 50			
Map	.....	12 50			
Investigation *re* cattle disease	.....	54 00			
Wm. McEachran, advance to be accounted for	.....	200 00			
			1,948 44	3,051 56	
Cattle Quarantine	13,000 00				
Salaries of Inspectors and others	.....	5,269 53			
Building barns, fencing, removing and rebuilding sheds, &c.	.....	5,181 23			
Rent of lots and stable	.....	271 00			
Travelling expenses	.....	576 51			
Guardian	.....	150 00			
Disbursements by Wm. McEachran for wages, travelling expenses and one horse	.....	377 37			
Disbursements by J. A. Couture for labor, &c.	.....	4,401 07			
Freight	.....	46 00			
		16,272 71			
Less—Refunds	.....	64 20			
			16,208 51	.....	3,208 51
	18,000 00	.....	18,156 95	3,051 56	3,208 51

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
John Bright, Messenger	80 00	80 00		
New Militia Pensions—				
Mrs. Caroline McEachren and 4 children	238 00	211 00	27 00	
Janet Anderson	110 00	110 00		
Margaret McKenzie	80 00	80 00		
Mary Ann Richey and 1 child	288 00	288 00		
Mary Morrison	80 00	80 00		
Louise Prudhomme	110 00	110 00		
Virginie Charron and 4 children	150 00	56 44	93 56	
Paul M. Robbins	146 00	146 00		
Charles T. Bell	73 00	73 00		
Alex Oliphant	109 50	109 50		
Charles Lugsden	91 25	91 25		
Thomas Charters	91 25	91 25		
Charles T. Robertson	110 00	110 00		
Percy G. Routh	400 00	400 00		
Richard S. King	400 00	400 00		
George A. McKenzie	73 00	73 00		
Edwin Hilder	146 00	146 00		
Fergus Schofield	73 00	73 00		
John Bradley	109 50	109 50		
James Bryan	109 50	109 50		
Ensign W. Fahey	200 00	200 00		
Mary Hodgins and 3 children	191 00	191 00		
John Martin	110 00	110 00		
Mrs. J. Thorburn	150 00	150 00		
Mrs. P. T. Worthington and 3 children	378 00	314 00	64 00	
Mrs. Elliott and 1 child	120 00	120 00		
Ellen Kirkpatrick and 3 children	226 00	206 00	20 00	
Mrs. George Prentice and children	352 00	352 00		
Mary Hannah Tempest and child	298 00	298 00		
T. Robinson	50 00	50 00		
Total Grant	5,063 00	.....	204 56	
Total Expenditure	.....	4,858 44		
Veterans War of 1812 $25,000 00 Unexpended balance of '81 4.840 00	29,840 00	25,795 00		
Compensation to Pensioners in lieu of land	5,500 00	5,231 66	268 34	

I certify that this account has boen examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Amount required to provide for the retiring allowances of five County Court Judges in B. Columbia	9,133 32			
A. F. Pemberton	.....	1,622 16		
E. H. Saunders	.....	1,999 92		
W. R. Spaulding	.....	1,622 16		
H. M. Ball	.....	2,266 56		
a	9,133 32	7,510 80	1,622 52	.....
Pensions to Judges authorized by Statute.				
Supreme Court—				
Hon. Sir W. B. Richards	5,333 33	5,333 28	05	
J. T. Taschereau	4,666 66	4,666 56	10	
Quebec—				
Hon. C. D. Day	2,666 66	2,666 64	02	
A. Lafontaine	2,666 66	2,666 64	02	
J. J. Loranger	2,666 66	2,666 66	02	
P. Winter	2,333 33	2,333 28	05	
J. F. Duval	4,000 00	.....	4,000 00	
L. T. Drummond	3,333 34	3,333 24	10	
W. Badgely	3,333 34	3,333 24	10	
J. A. Berthelot	3,333 34	3,333 24	10	
J. N. Bosse	2,666 66	622 22	2,044 44	
A. Polette	2,666 66	2,666 64	02	
J. W. Ritchie	.....	295 71	.....	295 71
Ontario—				
J. M. Lauder	1,600 00	1,598 76	1 24	.....
W. B. Wells	1,600 00	.....	1,600 00	.....
Geo. Sherwood	.....	1,570 00	.....	1,570 00
A. McDonald	.....	25 92	.....	25 92
Nova Scotia—				
Hon. L. M. Wilkins	2,666 66	2,666 64	02	
Sir W. Young	.....	3,733 32	.....	3,733 32
W. F. Des Barres	.....	1,440 85	.....	1,440 85
New Brunswick—				
E. Williston	.....	1,733 28	.....	1,733 28
Miscellaneous Pensions.				
Nova Scotia—				
Hon. J. S. Morris	1,200 00	.....	1,200 00	
H. W. Crawley	1,200 00	1,200 00		
Carried forward	47,933 30	47,886 10	8,846 28	8,799 08

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS—*Continued.*

ACCOUNT of the sums expended, compared with the sums estimated, for the Year ending 30th June, 1882, showing the surplus or deficit upon each sub-head Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	47,933 30	47,886 10	8,846 28	8,799 08
Miscellaneous Pensions—Concluded.				
Late Province of Canada—				
G. H. Ryland, late Clerk Executive Council.	444 40	444 40		
do Secretary Board of Jesuits' Estate.....	200 00	200 00		
British Columbia—				
Capt. P. J. Hankin, R.N., late Colonial Secretary.....	2,595 56	2,595 56		
	51,173 26	51,126 06	8,846 28	8,799 08
b	.....	.....	47 20	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

a and *b*. Over-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PENSIONS—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Militiamen and widows of militiamen, U.C. War of 1812	6,000 00	5,200 00	800 00	
Militiamen and widows of militiamen, L.C. War of 1812	600 00	495 00	105 00	
For annual allowance to superannuated employés	155,000 00	160,319 95	.....	5,319 95

Superannuation Revenue.....$46,426.39.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MILITIA.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
		$ cts.	$ cts.	$ cts.	$ cts.
Military Branch and District Staff		22,100 00	16,509 55	5,590 45	
Brigade Majors		14,400 00	13,221 60	1,178 40	
Allowance for Drill Instruction		40,000 00	38,471 70	1,528 10	
Ammunition	$25,000 00				
Supplementary	15,000 00				
		40,000 00	49,591 38		9,591 38
Clothing	$50,000 00				
Unexpended balance, 1880-81	11,170 02				
		61,170 02	47,860 96	13,309 06	
Military Stores		40,000 00	34,148 56	5,851 44	
Public Armories and care of Arms		52,000 00	51,659 87	340 13	
Drill pay and camp purposes	$250,000 00				
Unexpended balance, 1880-81	17,874 49				
Supplementary	10,000 00				
		277,874 49	264,969 19	12,905 30	
Contingencies	$46,000 00				
Unexpended balance, 1880-81	5,960 42				
		51,960 42	48,445 26	3,515 16	
Drill Sheds and Rifle Ranges	$10,000 00				
Unexpended balance, 1880-81	135 53				
		10,135 53	10,079 76	55 77	
Care and maintenance of Military Properties		8,000 00	7,977 06	22 94	
Royal Military College		59,000 00	58,937 52	62 48	
Military Schools and Drill instruction in Colleges	$6,000 00				
Supplementary	2,000 00				
		8,000 00	5,370 24	2,629 76	
Pay, maintenance and equipment of "A" and "B" Batteries and Schools of Gunnery	$119,000 00				
Supplementary	10,000 00				
		129,000 00	117,179 14	11,820 26	
Pay and maintenance of Guards at Rideau Hall		250 00	250 00		
Total Grant		813,890 46			
Total Expenditure			764,671 99	58,809 85	9,591 38
				9,591 38	
Expenditure less than Vote				49,218 47	

Revenue from Militia $18,579 93

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MILITIA—*Continued.*

DETAILS of Salaries of Military Branch and District Staff, 1881-82.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Expenditure under Statute.				
1 General Officer Commanding	4,000 00	4,000 00		
Adjutant-General at Headquarters	2,600 00	2,600 00		
Expenditure under Vote.				
1 Aide-de-Camp to General Officer Commanding	1,000 00	1,000 00		
11 District Deputy Adjutants-General, at $1,200	13,200 00	10,500 00	2,700 00	
1 District Paymaster	600 00	150 00	450 00	
1 Assistant Inspector of Artillery	1,200 00	.....	1,200 00	
Staff Contingencies.				
Allowance to Adjutant-General at Headquarters	600 00	600 00		
Allowance to 11 District Deputy Adjutants-General, at $500	5,500 00	4,259 55	1,240 45	
Total Grant	22,100 00			
Total Expenditure	.....	16,509 55		
Expenditure less than Grant	.....	.....	5,590 45	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, November 8, 1882.

Militia Expenditure, 1881-82.

Statement explanatory of the differences between the Militia appropriations and the expenditure for 1881-82, as required by the Auditor-General of Canada for his annual report.

Salaries District Staff.

Unexpended balance $3,990.45, lapsed on 30th June, 1882. This balance is owing to a reduction of the District Staff.

Brigade Majors.

Unexpended balance, $1,178.40, lapsed 30th June, 1882. The estimate for this service includes the travelling expenses of Brigade-Majors on inspection duty, and a sufficient margin is necessary to cover the exigencies of the service.

Drill Instruction.

Unexpended balance, $1,528.10. This balance was carried forward for three months by Order-in-Council, dated 27th June, 1882, to cover unpaid service under this head.

Royal Military College.

Unexpended balance, $62.48, lapsed 30th June, 1882.

Military Schools and Drill Instruction in Colleges.

Unexpended balance, $2,629.76. This balance was carried forward for three months by Order-in-Council, dated 27th June, 1882, for the payment of services under this head.

Ammunition, Clothing and Military Stores.

Unexpended balance, $9,569.12. This balance was carried forward to 1882-83, by Order-in-Council, dated 27th June, 1882, being required to meet payments for ammunition, clothing and military stores ordered in England during the financial year, but not delivered up to the 30th June, 1882.

Public Armouries.

Unexpended balance, $400.13, lapsed 30th June, 1882.

Drill Pay and Camp Purposes.

Unexpended balance, $12,905.30. This balance was carried forward to 1882-83 by Order in Council, dated 27th June, 1882, for the payment of the annual training of the Militia not then completed.

Contingencies.

Unexpended balance, $3,515.16. This balance was carried forward for three months by Order in Council, dated the 27th June, 1882, for payment of claims for Militia service of 1881-82, provided for under Militia general orders, but which could not be collected before the 30th June, 1882

Drill Sheds and Rifle Ranges.

Unexpended balance, $55.97, lapsed 30th June, 1882.

Military Properties.

Unexpended balance, $22,94, lapsed 30th June, 1882.

Conversion of Smooth-bore Ordnance.

Unexpended balance, $3,000, lapsed 30th Sept., 1882.

"A" and "B" Batteries Schools of Gunnery at Quebec and Kingston.

Unexpended balance, $11,820.86. This balance was carried forward to 1882-83, by Order in Council, dated 27th June, 1882, to meet outstanding claims of 1881-82.

C. EUG. PANET,
Deputy Minister of Militia and Defence.

Certified,
C. HERBERT O'MEARA,
Accountant.

J. L. McDOUGALL. Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INTERCOLONIAL RAILWAY—CAPITAL.

ACCOUNT of sums expended, compared with the sums granted, for the Fiscal Year ended 30th June, 1882, showing surplus or deficit upon each sub-head of Vote

Service.		Balances from 1880-81.	Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
		$ cts.	$ cts.	$ cts,	$ cts.	$ cts.	$ cts.	$ cts.
Elevator and wharf, Halifax		.....	130,000 00	30,000 00	160,000 00	169,103 18	.....	9,103 18
Extension into Halifax		.....	.....	5,000 00	5,000 00	4,006 66	993 34	
Completing, &c., passenger station, Halifax		.....	.....	4,000 00	4,000 00	.....	4,000 00	
Increased accommodation, St. John	$25,081 20							
Of which lapsed 30th September, 1881	12,625 86							
		12,455 34	.....	.....	12,455 34	16,302 03	.....	3,846 69
Flour shed, St. John		.....	8,000 00	.....	8,000 00	3,410 13	4,589 87	
Construction		.....	15,000 00	10,000 00	25,000 00	14,739 74	10,260 26	
Repairs and improvements, Rivière du Loup Branch		.....	.....	5,000 00	5,000 00	1,581 86	3.418 14	
do balance from 1880-81	$8,403 61							
Less lapsed, 30th September, 1881	5 00							
		8,398 61	.....	7,000 00	15,398 61	13,398 61	2,000 00	
Rolling stock, Rivière du Loup Branch		.....	291,600 00	.....	291,600 00	153,853 84	137,746 16	
Additional rolling stock		.....	.....	309,800 00	309,800 00	205,005 20	104,794 80	
Award to Johnstone & Co		.....	2,068 88	.....	2,068 88	2,068 99	.....	0 11
J. C. Nolan, rent of building, St. Octave		.....	.....	132 00	132 00	132 00		
J. B. McNutt, land damages		.....	.....	500 00	500 00	500 00		
Chas. D. Blair do		.....	.....	400 00	400 00	400 00		
Joseph White and others, land damages		.....	.....	230 00	230 00	.....	230 00	
Heirs of Geo. Moffatt, transport of rails		.....	.....	4,777 25	4,777 25	.....	4,777 25	
Widow of late H. T. Fosberry		.....	.....	250 00	250 00	250 00		
Pierre Pireau, for land at Rimouski		.....	.....	156 25	156 25	156 25		
Thomas B. Smith		.....	.....	176 87	176 87	.....	176 87	
Lapsed votes and balances from 1880-81—								
To pay for land	$1,092 00							
do D. McPherson	500 00							
do F. Shanly and staff	41 88							
do Girouard	2,640 00							

do Wilson	1,500 00						
do Fees, Milner case	5 00						
St. Charles Branch					660 30		660 30
Totals		20,853 95	446,668 88	377,422 37	844,945 20	585,568 79	272,986 69	13,610 28

PRINCE EDWARD ISLAND RAILWAY—CAPITAL.

To pay claim of S. Arthur on Souris Buildings			160 00	160 00	160 00		
do Mrs. S. C. Beeton for interest and cost of suit			242 03	242 03	242 03		
To meet costs in railway accident			400 00	400 00		400 00	
Totals			802 03	802 03	402 03	400 00	

Certified,

THOMAS D. TIMS,

Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, November, 1882.

OTTAWA, November 13, 1882.

MY DEAR SIR,—I have seen Mr. Schreiber on the subject of the classification of expenditure of the Intercolonial Railway on Capital Account during the fiscal year ended 30th June, 1882. He considers:

1. That the vote of $160,000, for elevator and wharf at Halifax, is properly chargeable with expenditures sub-classified in returns under the following heads:—

Purchase of properties	$117,322 10
Extension upon North street	10,227 87
Removing buildings at terminus	464 73
Elevator wharf	8,612 26
New wharf at deep water terminus	21,240 27
Freight shed on new wharf	11,235 95
	$169,103 18

Being an over-expenditure of $9,103.18 on the appropriation for "Elevator and Wharf."

2. The appropriation of $5,000, under the head of Halifax Extension, is chargeable, with outlays, under sub-heads of:

No. 2 wharf and car shed, Richmond	$1,848 05
Miscellaneous	2,158 61
	$4,006 66

Leaving an unexpended balance of $993.34.

3. There has been no expenditure chargeable to vote of $4,000 for fitting up passenger station, Halifax.

4. That the appropriation of $8,000 for flour shed, St. John, is properly chargeable, with expenditures classified, under the following sub-heads of account:—

Shed St. John	$3,410 13
Coal shed and trestle	3,590 00
Labor and material	582 77
Brick freight shed	496 00
Brick flour shed	107 21
Expenses of Archibald and Hillson	43 45
	$8,229 56

Being an expenditure on the whole of $229.26 in excess of the $8,000 voted for freight shed alone.

5. The expenditures charged to the unexpended balance of the appropriation of 1880-81 in 1881-82 amounts to $11,482.60, leaving an unexpended balance on the 30th June, under the head of "Increased Accommodation, St. John," of $972.74.

You are already aware that I have no control over the classification of expenditures by the Railway Department, and that under the system hitherto followed I am obliged to accept the details as I find them in the monthly returns.

Yours very truly,

THOMAS D. TIMS,
Financial Inspector.

J. L. MCDOUGALL, Esq.,
Auditor-General.

GOVERNMENT RAILWAYS IN OPERATION,
OFFICE OF THE CHIEF ENGINEER,
OTTAWA, November 27, 1882.

SIR,—As requested by your communication of the 25th instant, I now desire to explain the cause of differences between the several expenditures and the Parliamentary appropriations relating thereto

INTERCOLONIAL RAILWAY.

1. The excess of expenditure over the appropriation of $160,000 for an elevator and wharf at Halifax arose from the necessary wharf accommodation for the winter business having cost more than estimated.

2. Under the appropriation for the extension into Halifax of $5,000, the expenditure was less than this sum, on account of the works not having been quite finished.

3. No expenditure was made under the appropriation of $4,000 for completing the passenger station at Halifax, because, contrary to anticipation, the Nova Scotia Railway Company had no necessity to occupy the station accommodation.

4. The excess of expenditure over the appropriation for increased accommodation at St. John, $12,455.34, was due to the erection of a coal shed at the Deep Water Terminus.

5. Under the appropriation for a flour shed at St. John the expenditure was less than the appropriation, owing to the size of the proposed shed having been reduced, the smaller size being considered sufficient. The coal shed above referred to was undertaken under the impression that the balance of this appropriation would be available for that purpose.

5. Under the appropriations $5,000 and $7,000 for repairs and improvements, Rivière du Loup Branch, the expenditures was less than the appropriations, because the works for which they were provided were not finished.

7. Under the appropriation for rolling stock for the Rivière du Loup Branch of $291,600, the expenditure was less than the appropriation on account of the stock provided for not having been all delivered.

8. Under the appropriation of $309,800 for additional rolling stock, the expenditure was less than the appropriation for the same reason.

9. The following appropriations, Thos. B. Smith, fencing, $176.87, heirs Geo. Moffat, $4,777.25, transport of rails, have since been paid, but Joseph White and others, land damages, $230, is still in abeyance until certain conditions are complied with.

PRINCE EDWARD ISLAND RAILWAY.

The reason why the appropriation of $400.00 to meet costs in railway accidents was not expended was because it was paid and charged to working expenses.

It is certainly desirable to keep the open accounts as small as possible, and every effort is being made and will continue to be made to that end.

The item of Capital Suspense, $1,003.81, is composed of

Preliminaries for St. Charles' Branch	$ 660 30
Surveys and Inspection	343 51
	$1,003 81

The foregoing, I think, covers all the points in your letter. I return herewith papers received from you.

I am, Sir,
Yours truly,
COLLINGWOOD SCHRIEBER,
Chief Engineer and General Manager.

OTTAWA, November 29, 1882.

SIR,—In reply to your letter of the 27th instant, containing answers to my letter on last year's expenditure on Railways under your control as Chief Superintendent and General Manager, I beg to advise that a word may properly be said on the Capital Suspense ($1,003.81) item.

The open accounts should no , I think, contain any sum which is a charge against an appropriation.

You have, I believe, seen Mr. Tims, who intended to request you to see to the transference of the $1,003.81 to the proper appropriation of last year.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

C. SCHRIEBER, Esq.,
Chief Engineer,
Government Railways in Operation.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Canada Central Extension (subsidized)—						
Amount of Appropriation, 1881-82 (re-vote)	.....	260,000 00				
do brought forward from 1880-81	509,400 00					
Less amount re-voted, 1881-82	260,000 00					
	249,400 00					
do lapsed 30th September	177,400 00					
		72,000 00				
			332,000 00			
Paid D. McIntyre & Co., subsidy	.....	.....	.....	193,600 00	138,400 00	
Prince Arthur's Landing and Kaministiquia Railway—						
Amount brought forward from 1880-81	.....	.....	2,000 00			
Paid P. A. L. & K. Ry. Co. balance of purchase money	.....	.....	.....	2,000 00		
Fort William to English River—						
Amount of Appropriation, 1881-82	.....	.....	45,000 00			
Paid Registration of deeds	.....	.....	.....	142 90		
Instruments destroyed by fire	.....	.....	.....	9 00		
Travelling expenses	.....	.....	.....	62 25		
Disbursements at Ottawa *a*	.....	.....	.....	300 00		
				514 15	44,485 85	
English River to Eagle River—						
Amount of Appropriation, 1881-82	.....	.....	940,000 00			
Paid Purcell & Co., work performed under contract	.....	.....	.....	356,100 00		
J. St. V. Caddy, disbursements	.....	.....	.....	45,687 98		
Disbursements at Ottawa *a*	.....	.....	.....	2,000 00		
				403,787 98	536,212 02	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	cts.
Eagle River to Keewatin—						
Amount of Appropriation, 1881-82			2,000,000 00			
Paid Manning, McDonald, McLaren & Co., work performed under contract				876,600 00		
North Western Transportation Co., transportation of rails				88,723 00		
Pillow, Hersey & Co., spikes				2,000 00		
Dominion Bolt Co., spikes, bolts				7,756 40		
Pullman Palace Co., use of car for His Excellency the Gov.-Gen'l				800 00		
Intercolonial Railway, repairs to car "Keewaydin."				1,935 73		
Morton, Rose & Co., demurrage, &c				203 17		
J. Tomlinson, six months' salary				1,249 98		
Professional services				250 00		
Salaries				26,214 74		
Board				6,275 34		
Travelling expenses				1,721 33		
Freight				4,139 92		
Rent				150 00		
Compensation for supplies, &c., destroyed and stolen				739 99		
Hardware				248 62		
Hand-cars				455 00		
Repairs and additions to buildings				853 34		
Office furniture				27 00		
Fuel, oil, &c				193 14		
Advertising and printing				111 30		
Preservation of the peace				4,631 77		
Oats, hay, &c				301 96		
Insurance premiums				44 90		
Lumber				493 79		
Blankets				9 00		

Repairing instruments				95 25	
Instruments				82 50	
Miscellaneous				14 05	
Stationery				529 92	
W. T. Jenning, advances to be accounted for				400 00	
Disbursements at Ottawa *a*				10,000 00	
do Winnipeg *b*				3,000 00	
Freight Department's accounts				1,207 02	
				1,041,458 16	
Less—Refunds				372 10	
				1,041,086 06	958,913 94
Keewatin to Selkirk—					
Amount of Appropriation, 1881-82			350,000 00		
Paid Toronto Bridge Co., bridges				12,400 00	
Salaries and wages				143,809 36	
Gratuities				1,385 00	
Board				1,202 24	
Supplies, provisions, &c.				14,083 44	
Freight				1,500 83	
Castings, &c				9,102 40	
Supplies for rolling stock, station equipment and repairs done				4,479 29	
Explosives				5,015 38	
Timber				2,533 42	
Telegrams				162 86	
Hay, &c				607 67	
Stationery				123 58	
Oil, waste, &c				420 87	
Clothing, &c				384 85	
Coal and wood				257 26	
Engine and car hire				1,064 66	
Switch keys				71 46	
Trunks				43 00	
Car mileage				82 72	
Repairs to rolling stock				5,647 46	
Rubber hose				156 25	
Brokerage				12 00	
Repairs to bridge				15 00	
Customs duty				84 20	
Advertising and printing				317 00	
Medical services				71 25	
Rent				150 00	
Travelling expenses				2,021 92	
For lamps returned				186 98	
Compensation for wagon and level destroyed				211 00	
Carried forward				207,603 35	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ ct	$ cts.
Brought forward				207,603 35		
Keewatin to Selkirk—*Concluded.*						
Paid Miscellaneous				237 80		
Disbursements at Ottawa				1,000 00		
do Winnipeg				1,300 00		
Freight, Mechanical and Stores' Department accounts				4,881 46		
				215,022 61		
LESS—Refunds, &c				45,697 79		
				169,324 82	180,675 18	
Pembina Branch—						
Amount of Appropriation, 1881-82			22,000 00			
Paid Aikens, Monkman & Culver, legal services				456 30		
Aikens, Culver & Hamilton do				1,329 40		
Toronto Bridge Co , bridges				5,900 00		
Skead & Haycock, wire fencing				7,510 00		
Travelling expenses				64 00		
Disbursements at Ottawa *a*				213 69		
do Winnipeg *b*				327 32		
Freight and mechanical departments' accounts				1,677 50		
				17,478 21	4,521 79	

West of Red River—						
Paid North-Western Transportation Co., transport of rails				6,300 00		
Salaries				1,599 02		
Travelling expenses				188 35		
Miscellaneous				25 32		
Store and mechanical departments' accounts				1,421 55		
				9,534 24		
Less—Refunds				789 50		
				8,744 74		8,744 74
British Columbia—						
Amount of Appropriation, 1881-82		3,000,000 00				
do brought forward from 1880-81		249,438 67				
			3,249,438 67			
Paid D. O. Mills, work performed on Contract 60				859,500 00		
do do do 61				48 600 00		
do do do 62				514,000 00		
A. Onderdonk do do 92				15,800 00		
Dominion Bolt Co., spikes				8,100 00		
Intercolonial Railway, frogs and switch gear				3,284 00		
Representatives of late M. Eberts, balance of his salary				325 00		
do do gratuity				2,700 00		
L. K. Jones, travelling expenses to British Columbia and return				398 94		
C. Schreiber do do do				359 50		
A. E. Hill do do				240 00		
J. Tomlinson, advance on account of travelling expenses				100 00		
Marcus Smith do do do				500 00		
Sir Chas. Tupper, advance on account of expenses to England				500 00		
do travelling expenses to British Columbia and return				1,600 00		
Morton, Rose & Co., cables, demurrage, &c				540 07		
Hon. J W. Trutch, half proportion of salary *				2,499 96		
J. Tomlinson, 6 months' salary as Engineer				1,249 98		
J. W. Burke, services as Draughtsman in Department at Ottawa				214 00		
Salaries of Engineers, &c., employed in British Columbia				8,310 64		
E. V. Bodwell, disbursements				204,427 17		
Disbursements at Ottawa *a*				15,000 00		
Advertising				7,396 47		
Stationery				612 39		
				1,696,258 12		
Less—Refunds				277 96		
				1,695,980 16	1,553,458 51	

* Hon. J. W. Trutch also received $2,499.96 from the Department of Interior, and $825.00 from the Public Works Department, in 1881-82, for his services.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
Telegraph Lines and Railway—						
Amount of Appropriation, 1881-82			70,000 00			
Paid Sifton, Glass & Co., construction and maintenance of telegraph line				9,557 84		
Oliver, Davidson & Co., construction of line and interest on drawback				9,462 80		
R. Fuller, balance for construction and maintenance of line	42,829 45					
Less value of wire, &c., furnished him by the Government	5,815 40					
				37,014 05		
F. N. Gisborne, half proportion of salary as Superintendent Government Telegraphs				1,250 00		
Advertising				1,280 88		
Salaries				10,921 83		
Board				325 24		
Horses, carts and harnesses				1,296 50		
Telegraph equipment				338 36		
Telegrams				37 97		
Provisions				79 51		
Drawing agreement				6 00		
Travelling expenses, &c				643 35		
Hardware				74 85		
Veterinary attendance				86 85		
Ammunition				15 85		
Stationery				18 05		
Oil, &c				17 40		
Tent covers, &c				40 94		
Freight and express charges				127 17		
Rent of telephone				30 00		
Repairs to line				302 50		
Rent				10 00		

R. L. Tupper, advance to be accounted for				100 00		
Miscellaneous				105 41		
				73,143 35		
Less—Refunds				5,337 35		
				67,806 00	2,194 00	
Station and Terminal Accommodation—						
Amount of Appropriation, 1881-82		50,000 00				
do brought forward from 1880-81	50,558 53					
Less amount re-voted for 1881-82	50,000 00	558 53				
			50,558 53			
Paid W. Oliver, erection of station houses				2,139 35		
W. Gooderham, Haggas' water service				902 64		
Wm. Hazlehurs, erection of turntables				1,780 00		
Lumber				433 87		
Wages				519 70		
Glass and nails				20 35		
				5,795 91	44,762 62	
*Subsidy to Canadian Pacific Railway Co.			4,000,000 00			
Paid do do subsidy for 221 miles of track completed				2,210,000 00		
do do advance for steel rails delivered				375,000 00		
				2,585,000 00	1,415,000 00	
Rolling Stock—						
Paid C. B. Record and J. L. Harris, cars				6,800 00		
Salary				75 00		
Travelling expenses				65 00		
				6,940 00		6,940 00

* Dr. CANADIAN PACIFIC RAILWAY TO DOMINION GOVERNMENT. Cr.

	$ cts.		$ cts.
For Amount of account for work done by Government on first 100 miles west of the Red River, plant and rolling stock transferred, &c.	1,323,255 38	By Amount at interest	280,736 09
Advance in May, 1882	500,000 00	do retained from estimate for 161½ miles of track completed	1,042,519 29
	1,823,255 38	Balance	500,000 00
			1,823,255 38
† To Balance	500,000 00		

† This balance of $500,000 with interest from the date of the advance at 4 per cent., was paid after the close of the financial year

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
Additional emolument to Mr. C. Schreiber as Engineer-in-Chief of Canadian Pacific Railway—						
Supplementary Vote	.....	.....	1,500 00	1,500 00		
To pay judgment of Exchequer Court, and costs, in the case of Patrick Kenny, contractor for the transport of steel rails—						
Supplementary Vote	.....	.....	2,162 61			
Paid P. Kenny, amount of judgment	.....	.....	.....	1,585 06		
A. Ferguson, costs	.....	.....	.....	577 55		
				2,162 61		
Pacific Railway, general—						
Paid advertising	.....	.....	.....	220 08	.....	220 08

I certify that these accounts have been examined under my directions, and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B LYNCH.

(*a.*) Details of expenditure charged in various sub-divisions of the Canadian Pacific Railway, under the head of "Disbursements at Ottawa":

Salaries of Engineers, Draughtsmen and Clerks at Head Office, Ottawa		$21,511 77
A. G. Morrison, gratuity on leaving service		100 00
Charles Hamilton, " " "		45 00
W. Kirkpatrick, balance for services as Engineer on Canadian Pacific Railway		148 01
E. B. Borron, caretaker of stores at French River		143 65
Lithographing		867 05
Maps, &c.		140 60
Rent of telephone		122 50
Telegraphing		2,384 57
Travelling expenses		339 00
Copies of "Mail"		180 00
Legal services		1,068 37
Freight		34 45
Repairs to car and instruments		28 02
Conductor's cap		10 00
Office disbursements		191 82
Stationery		665 26
Printing and binding		533 21
Coal		10 53
Despatch box		13 50
Finishing and plating straight-edger		10 35
		$28,547 66
Less Refunds		33 97
Total		$28,513 69
Fort William to English River	$ 300 00	
English River to Eagle River	2,000 00	
Eagle River to Keewatin	10,000 00	
Keewatin to Selkirk	1,000 00	
Pembina Branch	213 69	
British Columbia	15,000 00	
Total	$28,513 69	

(*b.*) Details of expenditure charged in various sub-divisions of the Canadian Pacific Railway, under the head of "Disbursements at Winnipeg":

Salaries	$2,012 28
Board	216 00
Office rent	1,200 00
Telegraphing	179 99
Telephone	30 00
Cleaning offices	157 09
Petty disbursements	172 36
Stationery	78 05
Coal and wood	225 75
Labor, removing furniture	16 00
Travelling expenses	339 80
Total	$4,627 32

Eagle River to Keewatin - - - - -	$3,000 00
Keewatin to Selkirk - - - - -	1,300 00
Pembina Branch - - - - - -	327 32
Total - - -	$4,627 32

Railways and Canals.

Recapitulation of Expenditure on Canadian Pacific Railway construction, 1881-82.

Canada Central Extension - - - - - -			$ 193,600 00
P. A. L. & Kaministiquia Railway - - - -			2,000 00
Fort William to English River - - - -			514 15
English River to Eagle River - - - - - -			403,787 98
Eagle River to Keewatin - - - - - -			1,041,086 06
Keewatin to Selkirk - - - - - - - -			169,324 82
Pembina Branch - - - - - - - - -			17,478 21
West of Red River - - - - - - - -			8,744 74
British Columbia - - - - - - - -			1,695,980 16
Telegraph lines and roadway - - - - - -			67,806 00
Stations and terminal accommodation - - -			5,795 91
Subsidy to C. P. R. Co.,—including advance on rails—			2,585,000 00
Rolling stock - - - - - - - -			6,940 00
Additional emolument to Mr. C. Schreiber - -			1,500 00
Judgment of the Exchequer Court in the case of P. Kenny - - - - - - - -			2,162 61
General - - - - - - - - -			220 08
			$6,201,940 72
Less:— Refunds on account of expenditure incurred in previous years on Surveys - -	$ 838 61		
Amount placed to the credit of Rolling Stock, for cars transferred to the Intercolonial Ry, and for one engine sold - -	30,721 90		
Amount placed to the debit of Canada Pacific Railway Co., for work done by the Govt., on the first 100 miles west of Red River, and for Plant, Rolling Stock and Rails -	1,206,304 42		
			1,237,864 93
			$4,964,075 79

Amount of Appropriation, 1881-82 - - -		$10,740,662 61
Amount brought forward from '80-81 -	$4,654,804 48	
Less amount re-voted for 1881-82 -	2,770,000 00	
	$1,884,804 48	
Less amount lapsed 30th September -	963,469 01	
		921,335 47
Total Appropriation - - -		$11,661,998 08
Total Expenditure - - -		4,964,075 79
Balance unexpended - - - -		$6,697,922 29

NOTE by Railways and Canals Department :—"The works contemplated have not been completed."

I certify that this account has been examined under my direction and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

JUNE 1st, 1882.

SIR—,Messrs. A. G. Morrison and Chas. Hamilton (lately employed in Head Office, Ottawa), have been allowed a gratuity of one month's salary on their retiring from the public service.

Should not such gratuities have the authority of an Order-in-Council ?

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Lachine Canals—*a*						
Amount of Appropriation, 1881-82		800,000 00				
do brought forward from 1880-81	560,935 98					
Less amount re-voted for 1881-82	487,760 00					
		73,175 98				
			873,175 98			
Paid Wm Davis & Sons, work performed under contract, section 11				82,200 00		
do do do sections 6 and 7				59,204 99		
O'Brien, Gordon & Bergin, lock gates				28,800 00		
McNamee, Gaherty & Frechette, work performed under contract				48,488 59		
Walter H. Brown, timber				3,261 24		
D. W. Gaherty & Co., work performed under contract				2,600 00		
La Minerve Printing Co., translating and printing report of Chief Engineer of Canals				1,522 73		
E. H. Parent, removal expenses from Grenville to Montreal				464 81		
Geo. Dowker, Resident Engineers, &c				24,419 68		
Travelling expenses				252 50		
Reporting evidence				177 80		
Legal services				425 80		
Printing specifications				22 50		
Valuators				108 00		
Advertising				285 19		
P. Boulay, services as Draughtsman				587 50		
				252,821 33	620,354 65	
Cornwall Canal—*b*						
Amount of Appropriation, 1881-82		40,000 00				
do brought forward from 1880 81	43,169 89					

Less amount revoted for 1881-82	40,000 00					
Supplementary vote		3,169 89 20,000 00				
			63,169 89			
Paid Gordon, Woodward & Chamberlain, work performed under contract				11,900 00		
J. A. Gordon, lock gates				23,600 00		
Wm. Mattice, land				242 45		
Matthew Orr do				499 28		
Mrs. D. W. Macdonell, balance of purchase money for land				3,445 34		
Cockburn & McIntyre, costs *re* Sarah Macdonell				345 27		
J. A. Phelan, Resident Engineers, &c				3,878 46		
Travelling expenses				204 25		
Legal services				466 96		
Stationery				5 60		
				44,587 61	18,582 28	
St Lawrence River and Canals— *a*						
Amount of Appropriation, 1881-82		175,000 00				
do brought forward from 1880-81	73,990 04					
Less—Amount re-voted for 1881-82	65,000 00	8,990 04				
			183,990 04			
Paid Wm. Davis & Sons, work performed under contract				22 000 00		
W. H. Brouse, land damages				75 00		
Salaries and wages				6,302 41		
Legal services				210 37		
Lumber				68 22		
Wood and coal				57 02		
Travelling expenses				164 22		
Hardware				28 09		
Stationery				28 12		
				28,933 45	155,056 59	
Welland Canal— *a*						
Amount of Appropriation, 1881-82		1,065,000 00				
Supplementary vote		75,000 00				
			1,140,000 00			
Paid P. Larkin, work done under contract, Sec. 1				11,100 00		
Lobb, Dawson & Murray, work done under contract, Sec. 12				7,000 00		
John Carroll do do 23				11,800 00		
Bannerman & Co. do do 33				7,100 00		
Hunter, Murray & Cleveland do do 35				31,100 00		
T. B. Townsend, lock-gates				73,400 00		
Toronto Bridge Co., bridges				20,033 03		
Haney, Ha ey & Parry, Secs. 19 and 20				6,600 00		
Robert Fowlie, snubbing posts				4,800 00		
O'Brien, Gordon & Bergin, bridges				54,407 13		
Carried forward				227,340 16		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward				227,340 16		
Welland Canal—*Concluded.*						
Paid Dawson, Harrt & Morrison, work done under contract				6,037 97		
F. B. McNamee do do Sec. 34				19,870 00		
A. Dobbie, iron, steel, brass, &c., for regulating weirs				681 69		
Hunter, Murray & Cleveland, in full settlement for claims, Sec. 27				61,313 12		
Ferguson, Mitchell & Symmes, work done under contract do 28				14,383 33		
John Ferguson, do do 30				7,121 41		
D. R. Van Allen & Co , timber				4,384 74		
W. H. Brown do				9,888 82		
Hunter, Murray & Cleveland, removing dam				1,037 00		
H. J. Beemer, work done under contract				20,700 00		
Canada Southern Railway, widening and deepening prism of canal				2,945 41		
Great Western Railway, diversion of track				10,000 00		
Welland Railway Co., do				624 00		
do moving track and opening new ditch				2,360 99		
James Wilson, wire, &c				624 99		
R. J. Campbell, per Hutchinson & Wood, work done under contract, Secs. 17 and 18				1,200 00		
Isaac Usher, labor and materials for locks				2,872 95		
The late Ambrose Clarke, per representatives, work done under contract, Sec. 33				43,932 44		
do do do 34				21,667 07		
G. May, land				2,360 00		
N. A. & J. R. Tenbrœck, land				1,880 00		
J. H. Morris and T. H. Merritt, land				1,800 00		
Geo. Walker do				40 00		
Wm. Mellanby do				2,500 00		

J. M. Ellsworth do				150 00		
Wm. Wilson do				30 00		
Jos. Upper do				2,060 00		
Thos. Nihan do				791 00		
Jos. Simpson do				25 00		
E. McArdle, land damages				2,575 00		
Thos. Nixon do				100 00		
Haslep & Long, excavating				1,560 39		
Barrow & Chatfield, lamps				1,049 00		
J. D. Silcox, use of dredge				2,576 00		
Hezekiah Davis, machinery of mill				400 00		
A. Hendershot, in full settlement for demolition of wharf and bridge				918 00		
La Minerve Printing Co., translating and printing Report of Chief Engineer of Canals				1,850 00		
J. Ham. Perry, salary as Land Valuator				2,020 00		
do expenses do				606 00		
H. Murna, salary do				2,040 00		
do expenses do				681 00		
Legal services				773 72		
Costs				74 76		
Abstracts of titles				72 69		
Travelling expenses				707 75		
Salaries				6,535 63		
Telegraphing				248 68		
Scows				450 00		
Printing specifications				100 59		
Photographic materials				16 59		
R. D. Dunn :—						
Repairs to banks				35,706 17		
Regulation of the water				23,823 44		
Carpenters putting waling on gates, making floats for bridges, &c.				13 782 78		
Protecting Government property				1,040 31		
Bridge tenderers				302 55		
Ferrymen, &c., &c				200 19		
Cutting sills of weirs and adapting masonry of bridge to superstructure				1,948 66		
Preparing bridge seats				60 06		
Survey right of way				833 01		
Gate timber				230 79		
Engineering staff, &c., Northern Division				12,109 14		
do Southern do				14,747 00		
Framing and fitting sluice gates for regulating weirs				1,060 39		
Construction of new road				92 82		
Painting, &c., &c				114 00		
Advertising				1,191 09		
Stationery				121 88		
				603,402 17	536,597 83	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
St. Anne's Lock and Canal—*a*						
Amount of Appropriation, 1881-82			300,000 00			
Paid Baskerville, O'Connor & Cassidy, work performed under contract				125,800 00		
Grand Trunk Railway, alteration of bridge				24,650 00		
C. P. Davidson, Q.C., professional services				867 83		
J. A. U. Beaudry, P.L.S. do				215 00		
Rev. G. L. Chevrefils, land				1,155 62		
Olivier Chevrefils do				1,075 00		
Marcel Guerard do				100 00		
Paul Dunberry do				75 00		
T. Raymond do				75 00		
J. O. Chevrefils do				4,438 15		
Jules Tremblay do				6,370 33		
G. C Turnstall do				4,584 33		
P. Petit *dit* Lemarche do				83 25		
J. L. Daoust do				4,335 39		
A. St. Dennis do				1,387 50		
T. D. Arpentigny do				1,387 50		
E. Pilon do				171 50		
Léon Deslauriers, services as Land Valuator				510 00		
do expenses				194 00		
Alex. Crevier, services as Land Valuator				510 00		
do expenses				194 00		
Wm. Crevier, services as Secretary				691 00		
Thos. Pringle, services and expenses				21 75		
Land damages				19 49		
L. Pelcchat, interest on land purchased				36 83		
Printing specifications				13 80		
Advertising				525 31		
Geo. Dowker, Resident Engineers, &c				13,585 11		

Stationery				85 67		
Carillon Canal—Dam and Slide—*a*				193,158 36	106,841 64	
Amount of Appropriation, 1881-82		350,000 00				
do brought forward from 1880-81	173,191 53					
Less amount revoted for 1881-82	121,000 00					
		52,191 53				
			402,191 53			
Paid R. P. Cooke & Co., work performed under contract				115,700 00		
F. B. McNamee & Co. do do				58,000 00		
W. H. Brown, timber				10,998 78		
F. McMartin, damages to mill				1,200 00		
Geo. Dowker, Resident Engineers, &c				27,237 41		
Travelling expenses				20 00		
Stationery				57 88		
				213,214 07		
Less—Refund				420 00		
				212,794 07	189,397 46	
Grenville Canal—*a*						
Amount of Appropriation, 1881-82			470,000 00			
Paid Heney, Stewart & Co., work performed under contract				30,200 00		
James Goodwin do do				11,000 00		
do do do				146,800 00		
John Brecken, work at dam, Greece's Point				396 84		
E. H. Parent, purchase of his house at Grenville				4,000 00		
Geo. Dowker, Resident Engineers, &c				10,007 15		
John Brecken & Co., work done under contract				16,500 00		
Advertising				1,240 97		
Stationery				145 36		
				220,290 32	249,709 68	
Culbute Canal—Improving Approaches—*a*						
Amount of Appropriation, 1881-82			30,000 00			
Paid Poupore & Charlton, work done under contract				24,300 00		
Salaries and wages				3,874 25		
Office rent				240 00		
Board, travelling expenses, &c				797 14		
Telegraphing				20 43		
Stationery				8 05		
Rope				66 49		
Wood				47 00		
Hardware				62 70		
Repairs to boat, &c				16 75		
Advertising				134 34		
				29,567 15	432 85	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Murray Canal—Towards construction of ..... *a*			50,000 00			
Paid Travelling expenses				1,724 24		
Salaries and wages				4,953 18		
Office rent				59 00		
Printing specifications				49 56		
Miscellaneous				161 55		
Advertising				148 35		
Stationery				39 75		
				7,135 63	42,864 37	
St. Peter's Canal— *c*						
Amount of Appropriation, 1881-82		3,000 00				
do brought forward from 1880-81	3,252 24					
Less amount lapsed, 30th Sept., 1881	3,239 24	13 00				
			3,013 00			
Paid legal services				13 00		
Geo. E. Smith & Co., anchors, chains, &c				471 00		
				484 00	2,529 00	
Miscellaneous Canals— *d*						
Amount of Appropriation, 1881-82			10,000 00			
do brought forward from 1880-81	8,863 16					
Less amount lapsed, 30th Sept., 1881	8,863 16				10,000 00	

a. Works in progress. *b.* Under estimate. *c.* Work completed. *d.* Not required.

Statement of salaries charged in Welland and St. Lawrence Canals, Capital, for services in the Department of Railways and Canals, Ottawa :

WELLAND CANAL.

R. C. Douglas	$ 1,825 00	
J. B. Spence	1,440 00	
G. A. Mothersill	1,240 00	
Gustave Smith	266 13	
J. H. McLeod	400 50	
J. W. Griffith	327 00	
H. Le B. Ross	410 50	
R. W. Breckan	183 00	
N. H. Dobson	121 50	
J. W. Burke	304 00	
E. Pagé	18 00	
		$6,535 63

ST. LAWRENCE.

P. J. Boulay	$155 00	
D. A. McMillan	730 00	
M. Desjardines	730 00	
A. Hamel	547 50	
O. Bonneville	335 00	
E. A. Tabor	136 50	
E. L. Chevrier	49 50	
E. Hamond	27 00	
		2,710 50
Total		$9,246 13

Recapitulation of expenditure on Canals, Capital, 1881-82 :

Lachine	$ 252,821 33
Cornwall	44,587 61
St Lawrence	28,933 45
Welland	603,402 17
Ste. Anne's Lock, etc.,	193,158 36
Carillon Canal, etc.,	212,794 07
Grenville	220,290 32
Culbute	29,567 15
Murray	7,135 63
St. Peter's	484 00
Total	$1,593,174 09

I certify that this account has been examined under my direction and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of RAILWAYS AND CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
RAILWAYS.						
Canadian Pacific Railway—						
Compensation to the St. Boniface Hospital on account of a large increase in the number of patients between the years 1876 and 1880, inclusive, in consequence of the proximity of the C.P.R. works			1,786 20	1,786 20		
CANALS.						
Lachine Canal—Construction of roadway leading to St. Gabriel Flour Sheds			3,000 00			
Paid Geo. Dowker to pay labor, &c., &c				2,978 66	21 34*a*	
Chambly Canal—Raising banks and lowering bottom of Canal—						
Amount of Appropriation, 1881-82		26,000 00				
Supplementary Grant		4,800 00				
			30,800 00			
Paid Geo. Dowker, to pay labor and accounts				30,796 41	3 59	
Chambly Canal—Purchase of a building for Collector's Office, St. John—						
Amount brought from 1880-81			1,000 00			
Paid L. C. Pierce & Son				1,000 00		
Trent Works—Survey of Trent Valley Navigation			6,000 00			
Paid Salaries and wages				4,001 05		
Travelling expenses, telegraphing, postage				1,441 14		
Freight				18 70		
Provisions				36 99		
Canoe				35 00		

Hardware, &c.				19 85		
Tents, camp-bed, desk, &c.				83 94		
Coal				7 50		
Rent				33 33		
Tracing linen, &c				27 10		
Advertising				84 36		
Stationery				47 55		
				5,836 51	163 49*a*	
Welland Canal—Rebuilding superstructure of toll bridge, Dunnville—						
Amount brought from 1880-81		5,406 81				
Less—Amount lapsed, Sept. 30th, 1881		5,406 81				
Welland Canal—To rebuild a bridge on the line of Canal street, Dunnville—						
Amount of Appropriation, 1881-82		5,500 00				
Supplementary grant		233 46				
			5,733 46			
Paid Wm. McBurney & Sons, oak piles				594 30		
McCleary & McLean, pine				1,161 80		
Wm. Tanner, plank				20 16		
R. D. Dunn, to pay labor and accounts				3,957 20		
				5,733 46		
Welland Canal—To refund Mr. E. V. Bodwell the amount paid by him to the Superannuation Fund, while Superintendent of the Welland Canal—						
Supplementary grant			321 49		321 49	
Welland Canal—To pay damages to str. "M. C. Upper" in Welland Canal—						
Supplementary grant			8,000 00			
Paid L. McCallum *a*				7,931 34	68 66	
Burlington Bay Canal—Renewal of Piers—						
Amount of Appropriation, 1881-82		10,000 00				
do brought forward from 1880-81		79 40				
Supplementary grant		10,000 00				
			20,079 40			
Paid McDermeid & McHendrie, work performed under contract				13,600 00		
Salary of T. S. Bell				780 00		
Travelling expenses, &c., &c., &c				49 29		
Office rent				30 00		
c				14,459 29	5,620 11	
River Tay—Survey of River Tay and Canal			750 00			
Paid F. Abbott, to defray cost of survey *a*				748 65	1 35	
Williamsburg Canal—Towards the construction of waste weir *b*			5,000 00		5,000 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

RAILWAYS AND CANALS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Baie Verte Canal—						
Balance brought forward from 1880-81	180 00					
Less—Lapsed 30th September	180 00					
Miscellaneous works not otherwise provided for			5,000 00			
Paid S. H. Fowler, labor and taking care of Government stores	400 00					
do timber at Fort Francis Locks	1,664 84					
W. H. Carpenter & Co., firewood	312 50					
Wages	57 32					
Board of men	124 75					
a				2,559 41	2,440 59	
Arbitrations and Awards			5,000 00			
Paid W. Compton, salary as Arbitrator	1,000 00					
J. Simard do	1,000 00					
C. Thibault, part salary as Secretary	399 99					
Travelling expenses	2,490 45					
Professional services	71 15					
Engraving	62 00					
				5,023 59		23 59
Surveys and Inspections			10,000 00			
Paid C. Costin, for services in connection with preparation of Departmental Report, 1881	200 00					
J. G. McGrath, making measurements	209 00					
Copying	45 20					
Travelling expenses and disbursements	1,018 70					
Professional services	40 75					

D. Pottinger and R. Foot, expenditure on survey ..... *d*	1,073 09	.....	.....	2,586 74	7,413 26	
Amount brought forward from 1880-81	13,129 71					
Less—Lapsed 30th September	8,469 15	.....	4,660 56	.....	4,660 56	
Total Grant for last three services	.....	.....	24,660 56			
Total Expenditure do	.....	.....	.....	10,169 74		
Balance unexpended	.....	.....	.....	.....	14,490 82	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

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a. Amounts not required.
b. Works not proceeded with.
c. Works in progress.
d. Only partly proceeded with.

RAILWAYS AND CANALS.

Recapitulation of expenditure chargeable to Income, 1881-82:

Compensation to the St. Boniface Hospital - - -	$ 1,786 20
Lachine Canal, construction of roadway leading to St. Gabriel flour sheds - - - - - - -	2,978 66
Chambly Canal, raising banks and lowering bottom of Canal - - - - - - - - - -	30,796 41
Chambly Canal, purchase of a building for Collector's office - - - - - - - - - -	1,000 00
Trent Works, survey of Trent Valley navigation -	5,836 51
Welland Canal, to rebuild a bridge on the line of Canal street, Dunnville - - - - - - -	5,733 46
Welland Canal, to pay damages to str. *M. C. Upper* in Welland Canal - - - - - - - -	7,931 34
Burlington Bay Canal, renewal of piers - - -	14,459 29
River Tay, survey of River Tay and Canal - - -	748 65
Miscellaneous works not otherwise provided for -	2,559 41
Arbitrations and awards - - - - - - -	5,023 59
Surveys and inspections - - - - - - -	2,586 74
Total - - - - - - - - -	$81,440 26

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. B. LYNCH.

OTTAWA, August 24, 1881.

SIR,—In regard to Mr. Page's report awarding $61.313.12, to Hunter, Murray & Cleveland, I should like to be furnished with details showing how the result arrived at, has been obtained.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, August 25, 1881.

SIR,—In answer to your letter of yesterday, requesting to be furnished with the details of the award of $61,313.12, in favor of Messrs. Hunter, Murray & Cleveland, I beg to state that the Department, is not in possession of any details or information beyond what is contained in the award, a copy of which has already been sent to you.

I am, Sir,
Your obedient servant,
T. TRUDEAU.
Deputy Minister of Railways and Canals.

J. L. McDOUGALL, Esq.,
Auditor General,

OTTAWA, August 25, 1881.

DEAR SIR ALEXANDER,

I understood in our conversation this morning on the certificate of the Department of Railways and Canals in favor of Messrs. Hunter, Murray & Cleveland, contractors on the Welland Canal, for $61,313.12, that you were of opinion that my duty does not require the production of details by Mr. Page, as arbitrator under the O.C.

Please say whether I have rightly understood you.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL.
Auditor General.

SIR ALEXANDER CAMPBELL,
Minister of Justice.

OTTAWA, August 25th, 1881.

DEAR MR. AUDITOR GENERAL.

In reply to your note of this morning, I beg to say, that as the decision in the matter of the claim you refer to was not arrived at by the Department of Railways and Canals, or by Mr. Page in his capacity of an Engineer of the Department, but as an arbitrator mutually agreed upon to decide a dispute, which the Claimants and the Department had been unable to agree about, I consider that you as Auditor-General, need not and should not go or seek to go behind his award.

I think, I must at the same time say that I cannot recognize the right of the Auditor-General to appeal to the Minister of Justice for legal advice.

Faithfully yours,
A. CAMPBELL,

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, January 13, 1882.

SIR,—Having examined the acquitted pay-lists and accounts in connection with Canals up to 31st October, 1881, I have the following observations to make regarding them.

I find that the salaries and wages of certain parties are frequently paid to others. In every case of this kind, I should be furnished with the authorization of the party entitled to the money, to its being so paid (statement of such payments enclosed.)

Sometimes the initials only of the witness of payments to those unable to write, are attached to the pay-list. The name should be written in full.

An instance has come under my observation of an employé, able to write, affixing his mark. It appears to me that a man obtaining money should acknowledge receipt of the same in writing when capable of so doing.

The acquittances of the Cornwall Canal Staff seem to be written by one person.

The paymaster, Mr. J. A. Phelan, acts also as witness. If the men be unable to write, they should affix their marks and the payments ought to be witnessed by some one other than the paymaster.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals.

OTTAWA, July 19, 1882.

SIR,—As requested by your letter of the 9th February last, I herewith transmit copies of the reports of Paymasters Dunn and Dowker, giving explanation why the signatures of all persons to whom money is due cannot be obtained.

I am Sir,
Your obedient servant,
A. P. BRADLEY,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General,

WELLAND CANAL,
ST. CATHARINES, March 14, 1882.

SIR,—I have the honor to acknowledge the receipt of your favor No. 57,302. "The salaries and wages of certain parties are frequently paid to others than the parties named on the pay lists."

In reply, I beg to state that since the receipt of your communication I have had the honor of a personal interview with the "Auditor-General and explained to him the difficulties and often times the impossibility of getting the pay lists signed by the parties themselves or to get a written authorization for the following reason: First, when a job of work is to be done in a hurry, say in case of a break on the Canal extra men are employed and will make say ten days more or less, these men are often transient and cannot be expected to wait till the middle of the following month for their pay, hence they will either sell their time to some person (in which case as a general rule a power of attorney is given in duplicate, the original being attached to one copy of the pay lists and forwarded to Ottawa, the duplicate being filed in this office, but in many cases they simply give an order on a scrap of paper and have left the locality," for this description of order I have not considered it worth while encumbering the Department with by forwarding to Ottawa. In future I will distinguish such orders by a X in red ink; again there are many cases where the parties have absented themselves for a short time, and have requested some friend to get their money on pay day. Such party, in my opinion, after due enquiry being responsible, I pay the money and have the lists signed in this way (J. Coulter for J. Jones); again men are frequently sick, can't write and request some friend to bring their money to them, some will send "wife," son, daughter, brother or sister, without even a scrap of paper, notwithstanding all the caution and instructions I give them; when I feel convinced it is all right, I have the party receiving the money sign their own name for the party to whom it is due.

Again, some men bring orders that cannot write their own name, and it is not always convenient to find a witness to sign for them, besides the form of our pay sheets will not admit of so many names on the margin opposite the amount due, hence the witness can only place his initials. Another difficulty sometimes occurs, viz.: Robert Smith and others will sell their time to a Mr. Hoskins. When I go to the place of paying (say Dunnville), Mr. Hoskins, who holds the proper authorization, is not at home; he has no clerk to sign for him. In such cases, my only alternative is to leave the amounts with some responsible person—as in Mr. Hoskins' case, with Mr. Rolston, who signs for him. If I did not adopt these modes of payment, the pay lists would necessarily have to be returned with many little sums uncalled for, which would give endless trouble, not only to me, but to the Department at Ottawa, because when these absentees would call for their money, I would be obliged to send to Ottawa to have it returned.

I will add that I have always felt it a personal risk in giving a person's money to another without a proper authorization; but so far, now going on over seven years,

I have had no trouble or complaints, and have paid out probably one and a-half million dollars.

I have the honor to be, Sir,
Your obedient servant,
R. D. DUNN,
Paymaster, Welland Canal.

F. Braun, Esq.,
Secretary Railways and Canals,
Ottawa.

Ste. Anne de Bellevue, P.Q., February 18, 1882.

Sir,—I have the honor to acknowledge the receipt of your favor, No. 57,303, Subject 106. In reply to the extract from the Auditor-General's letter relative to the acquitted pay sheets, I beg to say I have always striven to enforce that which he requires, but it is perfectly impracticable in all cases, and I must be left some discretionary power or I should never get get through my pay. For my own protection, I have always required of those unavoidably absent, an order in favor of those to whom I pay the money. These orders I retain myself in case of anything going astray, and the best proof that all moneys have reached the proper parties is that I have paid nearly six hundred thousand dollars, in sums of twenty-five cents and upwards, and not a claim for a single cent has ever been made. I am always accompanied in these payments by the Superintendent of the Canal on which I am paying, who witnesses and signs the pay sheets as having witnessed the payments. On my next pay in Ottawa, I will avail myself of the opportunity of calling on the Auditor-General, when I am sure I can satisfy him I am doing all I possibly can to carry out his views.

I trust my explanation is satisfactory.

I have the honor to be, Sir,
Your obedient servant,
G. DOWKER,
Paymaster.

F. Braun, Esq.,
Secretary Dept. Railways and Canals,
Ottawa.

April 5, 1882.

Sir,—I have your Certificate 463, to pay the Southern Railway Company $2,945.41.

In the papers furnished I do not find any basis upon which the Company is entitled to payment, according to the terms stated in the account.

Upon what authority is the payment of two years' interest at six per cent. made?

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

T. Trudeau, Esq.,
Deputy Minister Railways and Canals.

April 17, 1882.

Sir,—I have your favor of the 15th instant (in reply to my letter of the 5th, with reference to certificate No. 463, to pay the Southern Railway Company), with a copy of the Report of the Chief Engineer of the Government Canals on the subject,

and while I admit that Mr. Page's certificate is sufficient authority for the principal, I deem an Order in Council necessary to warrant the payment of interest.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals,
Ottawa.

May 20, 1882.

SIR,—I return you the Canada Southern Railway Company's account, in order that the change made in it may be initialed by Mr. Page.

It seems singular that the amount charged for superintendence, measuring, &c., should be exactly the same as the two years' interest (which has been cancelled) and that it should have been overlooked when making up the account.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Railways and Canals,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—CAPITAL.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Western Block Extension			5,000 00			
Paid Carpenters, Laborers, &c.	4,629 09					
Thomas Keaough, painting	350 00					
Printing	20 91					
				5,000 00		
Addition to Conservatory in Public Grounds			1,350 00			
Paid Veale & Adams, amount of contract for Greenhouse Extension				1,260 00	90 00	
Conversion of Government Workshops into Supreme Court			12,500 00			
Paid Veale & Adams, contract	10,521 45					
Robert Mitchell & Co., valves and couplings	198 87					
do light pendants	175 00					
John Taylor & Bros., pipe	43 73					
J. R. Stitt & Co., blinds, curtains, &c.	283 40					
S. Skinner, chair cushions	30 00					
Eugene Dupuis, carpets	243 73					
Wm. Howe, bronzing coils	70 07					
Plan of roof	40 00					
Freight	1 05					
Charwomen	53 10					
Marble tops	14 00					
Clocks	40 00					
Clerk of Works, salary	459 45					
Advertising	167 40					
Printing	37 95					
				12,379 20	120 80	
Carried forward			18,850 00	18,639 20	210 00	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			18,850 00	18,639 20	210 00	
Grounds—						
Amount of Appropriation		4,000 00				
Supplementary vote to pay M. Wood		13,900 00				
do do J. Goodwin		5,359 46				
			23,259 46			
Paid Veale & Adams, contract for Laboratory	1,100 00					
Marshall Wood, claim and costs in full	12,215 50					
James Goodwin, balance of contract	5,359 46					
				18,674 96	4,584 50	
			42,109 46	37,314 16	4,795 30	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

PUBLIC WORKS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Land and cable telegraph lines, for the sea coast and islands of the Lower River and Gulf of St Lawrence, &c.—						
Balance from 1880-81	24,861 99					
Less—Amount lapsed 30th September	1,206 38					
Available	.....	23,655 61				
Appropriation	.....	10,000 00				
			33,655 61			
Paid Dominion Telegraph Co., construction of line	2,731 08					
Joseph Faulim, repairing cables	367 79					
Bertrand & Kennedy, contract building lines	12,228 55					
J. U. Gregory, constructing buildings	1,514 16					
F. N. Gisborne, travelling expenses	300 00					
F. N. Gisborne, salary	208 32					
Louis E. Roy, telegraph poles	105 00					
Capt. R. Chicoine do	195 00					
Charles Nicolle, disbursements	110 00					
Services of str. "Newfield," laying cables	15,000 00					
Sundry disbursements—						
Travelling expenses	200 00					
Pay list	242 25					
Sundries	159 40					
Freight and express charges	56 08					
Signal staff	90 88					
Telescopes and wheels	95 00					
Telegraph poles	31 00					
Printing	0 92					
		.....	.....	33,635 43	20 18	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—CAPITAL—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC WORKS CAPITAL, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
Public Buildings, Ottawa.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Western Block Extension	.....	.....	5,000 00	5,000 00		
Addition to Conservatory in Public Grounds *a*	.....	.....	1,350 00	1,260 00	90 00	
Conversion of Government Workshops into Supreme Court *a*	.....	.....	12,500 00	12,379 20	120 80	
Grounds *b*	.....	.....	23,259 46	18,674 96	4,584 50	
Telegraphs.						
Land and cable telegraph lines	.....	.....	33,655 61	33,635 43	20 18	
			75,765 07	70,949 59	4,815 48	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Works completed for less than estimate.
b. A portion of the estimated works not yet executed.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Sidney Quarantine Hospital—						
Appropriation ..... *a*	.....	.....	2,000 00			
Sundry payments—						
Survey of site	63 00					
Labor	40 00					
Travelling	35 80					
Medical visits	45 00					
Sundries	45 00					
Advertising	8 02					
		.....	.....	236 82	1,763 18	
Halifax Dominion Building	.....	.....	5,000 00			
Paid Robert Brunton, Contractor, for repairs	4,492 25					
David Stirling, services as Architect	366 92					
		.....	.....	4,859 17	140 83	
Pictou Marine Hospital ..... *a*	.....	.....	6,000 00			
Paid David Stirling, services as Architect	37 00					
Estate of C. T. Irving, purchase of land	1,545 00					
Surveying lot	31 00					
		.....	.....	1,613 00	4,387 00	
New Glasgow Public Buildings—						
Appropriation ..... *a*	.....	.....	4,000 00	.....	4,000 00	
	.....	.....	17,000 00	6,708 99	10,291 01	.....

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Works not proceeded with.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Charlottetown Marine Hospital—						
Appropriation ..... *a*	.....	.....	4,600 00			
Paid Surveying	35 00					
Printing	19 06					
Advertising	14 00					
		.....	.....	68 06	4,531 94	
Charlottetown Dominion Buildings—						
Appropriation	.....	2,450 00				
Supplementary vote	.....	800 00				
			3,250 00			
Paid Paul Lea, repairs per agreement	2,700 00					
do painting	104 00					
do flag staff	34 90					
A. Hermans & Son, galvanized iron	180 00					
D. Stirling, services as Architect	226 41					
		.....	.....	3,245 31	4 69	
		.....	7,850 00	3,313 37	4,536 63	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Works not proceeded with.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
St. John Custom House—						
Amount of Appropriation	.....	.....	22,000 00			
Paid A. Christie & Co., carpenter work	1,954 20					
C. E. Harding & Son, lumber	39 39					
A. J. Lordley & Son, furniture	406 50					
J. & J D. Howe do	579 00					
Stewart & White do	49 00					
J. W. Hegan do	25 60					
C. E. Burnham do	46 00					
A. B. Sheraton, carpets	439 58					
A. O. Skinner, making carpets	48 00					
Allan Bros., time ball	1,058 03					
T. Campbell, gas fixtures	159 22					
G. Blake do	127 95					
J. McGourty, contract for sidewalks	1,280 00					
Williams, Anderson & Williams, contract in full	6,606 14					
W. Causey, amount of contract in full	4,687 70					
E. V. Wetmore, fixing windows	293 25					
McDonald & Co., reconstructing apparatus	627 00					
W. H. Thorne & Co., plumbing	9 32					
G. H. Martin, 2 clocks	45 00					
Canadian Steam Users' Insurance Co., premium on boilers	60 00					
McKean & Fairweather, services as Architects	830 54					
Sundry payments—						
Chief Architect's Staff, Draughtsmen, Clerk of Works, Inspector and Engineers	3,061 83					
Carried forward	22,443 25	.....	22,000 00			

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	22,443 25	.....	22,000 00	.....	.....	.....
St. John Custom House—Sundry payments—*Concluded.*						
Paid Furniture	19 00					
Linoleum	30 00					
Photograph	6 00					
Gas fittings	70 00					
Glass	5 15					
Electric bells and clock	166 00					
Hardware	25 00					
Pattern for railing	60 00					
Labour	32 86					
Sundries	108 99					
Copying and Extra Clerks	1,862 70					
Stationery	4 10					
	.....	.....	.....	24,823 05	.....	2,823 05
Fredericton Post Office—						
Balance from 1880-81	.....	424 29				
Amount of appropriation	.....	1,800 00				
Supplementary vote	.....	1,000 00				
			3,224 29			
Paid W. H. Thorne, & Co., hardware	41 48					
J. S. Neill do	119 72					
McFarlane, Thompson & Andrews, grating windows	68 25					
W. Lawlor, contract in full for floors	484 00					
J. & J. O'Brine, gas fixtures	209 15					
B. McCaffray, final estimate, fitting up Weights and Measures Office	85 00					
R. Sutherland, for final estimate for fittings	580 85					

J. & J. D. Howe, furniture	318 70					
F. B. Edgecombe, carpets	118 42					
D. E. Dunham, services as Architect in full	372 61					
Sundry payment—						
Clerk of Works	258 33					
Caretaker	199 98					
Window shades	76 00					
Hardware	4 30					
Hose and brushes	41 35					
Clock, call bell and thermometer	25 00					
Blinds and pulleys	12 30					
Gravel	20 70					
Sundries	63 13					
Printing	21 50					
				3,120 77	103 52	
Dorchester Penitentiary—						
Amount of Appropriation			77,000 00			
By Paid T. McManus & Sons, on account of contract	28,480 00					
A. E. Killam, do	13,632 00					
L. H. Vaughan & Bros., hardware	4,087 76					
T. McAvity & Sons do	157 20					
W. H. Thorne & Co. do	241 12					
J. Harris & Co. do	1,961 97					
T. Campbell, plumbing	370 87					
S. Pattison, galvanized iron pipes	84 15					
Wisdom & Fish do	165 39					
Sherburne & Co., planer and shaper	484 00					
A. Christie & Co., Lumber	21 35					
W. H. Davis & Sons, material for fittings	197 57					
Wm. Cochrane, 1 quarry crane	100 00					
Warden of Penitentiary, purchase of tools	119 12					
do lumber	373 74					
do hardware	103 76					
McDonald & Co., castings for heating apparatus	253 60					
Stewart & White, furniture	82 00					
J. & J. D. Howe do	18 00					
J. R. Cameron, chandeliers	49 00					
A. B. Sheraton, mats, rugs and carpets	138 60					
Mrs. A. Chipman, travelling expenses purchasing carpets	25 00					
Canadian Steam Users' Insurance Co., premium	20 00					
W. Morgan Smith, to pay labor	517 30					
do travelling expenses	300 00					
Advertising	54 16					
Printing	5 30					
R. J. Cooke, services as Engineer	270 00					
Carried forward	52,312 66		102,224 29	27,943 82	103 52	2,823 05

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	52,312 66	.....	102,224 29	27,943 82	103 52	2,823 05
Dorchester Penitentiary—*Concluded.*						
Sundry payments—						
Lumber	36 92					
Hardware	306 47					
Telegrams	14 97					
Painting	28 72					
Freight	21 62					
Labor	231 54					
Carpenter's wsrk	37 72					
Lumber	19 85					
Valves	31 55					
Clerks of works	2,043 11					
Firemen	84 00					
Sand	8 00					
Travelling expenses	369 58					
Sundries	78 69					
		.....	.....	55,625 70	21,374 30	
Woodstock Post Office, &c.—						
Amount of Appropriation	.....	.....	9,200 00			
Paid Harrison & Burbidge, legal services *re* purchase of site	278 42					
Geo. W. Day, purchase price of land	1,300 00					
Harrison & Burbidge, legal services	101 80					
		.....	.....	1,680 22	7,519 78	
St. John, N.B., Marine Hospital—						
Amount of Appropriation	.....	.....	10,000 00			
Paid Wm. Lawlor, on account of contract	370 00					

D. E. Dunham, services as Architect	400 00					
Printing	15 48					
Advertising	59 95					
Sundry payments—						
Surveying	16 00					
				861 43	9,138 57	
St. John, N.B., Military Buildings—						
Amount of Appropriation			2,500 00			
Paid McKean & Fairweather, services as Architect	165 00					
D. E. Dunham do	75 00					
J. Drury, contract on fortifications	1,130 00					
C. F. Tilley, contract on masonry	630 00					
				2,000 00	500 00	
Sussex, N.B., Post Office—						
Amount of Appropriation			5,000 00			
Paid Harrison & Burbidge, legal services	220 97					
Vail, Arnold & Dickson for land purchased	1,600 00					
Advertising	64 40					
Printing	15 43					
Sundry payments—						
Surveying	17 50					
				1,918 30	3,081 70	
St. John, N.B., Post Office—						
Amount of appropriation to complete contracts		10,000 00				
do from 1880-81	12,219 79					
Less amount lapsed 30th September	7,160 00					
		5,059 79				
Supplementary vote, additional amount required		800 00				
Supplementary vote to pay balances due contractors, furniture, gas-fitting, &c		13,627 85				
			29,487 64			
Paid Jones, Booth and Doddridge, contract in full	10,877 77					
Geo. James Chubb, contract in full	8,933 74					
Thos. H. Fitzgibbon, building elevator	454 46					
John Fensom, enclosing elevator	155 40					
James McAvity, heating apparatus	653 84					
Wisdom & Fish, steam coil and traps, &c	227 00					
A. Christie & Co., fittings	905 11					
Armstrong Bros., iron platform	110 56					
A. Emery & Co., stoves	150 00					
W. H. Thorne & Co., hardware	175 87					
T. Campbell, chandelier and gas-fittings	433 39					
R. Maxwell, cutting out seven vault doors	230 80					
The Peters' Combination Company, letter-box fronts	800 00					
J. T. Magee, footpaths around building	480 00					
J. H. Pullen, whitewashing	441 00					
Canadian Steam Users' Insurance Company, premium	20 00					
Carried forward	25,048 94		158,411 93	90,029 47	41,717 87	2,823 05

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	25,048 94		158,411 93	90,029 47	41,717 87	2,823 05
St. John, N.B., Post Office—*Concluded.*						
Paid A. B. Sheraton, carpets and furniture	395 92					
W. J. Lordly & Son, furniture	145 00					
J. & J. D. Howe do	314 35					
J. W. Harrington, window blinds	101 25					
G. Hutchison, clock	200 00					
G. H. Martin do	77 00					
W. Morgan Smith, in full, for services as Architect	1,548 10					
Sundry Payments—						
Clerks of works	362 81					
Engineers' services	370 00					
Gas fixtures and gas	140 65					
Clocks	134 00					
Bell hanging	67 25					
Inspectors' services	141 00					
Travelling expenses	74 00					
Window blinds	66 00					
Photographs	10 20					
Hardware	145 00					
Painting	6 36					
Sundries	93 79					
Draughtsmen	45 00					
				29,486 62	1 02	
			158,411 93	119,516 09	38,895 84	

RECAPITULATION.

St. John Custom House ..... *a*	.....	.....	22,000 00	24,823 05	.....	2,823 05
Fredericton Post Office	.....	.....	3,224 29	3,120 77	103 52	
Dorchester Penitentiary ..... *b*	.....	.....	77,000 00	55,625 70	21,374 30	
Woodstock Post Office ..... *c*	.....	.....	9,200 00	1,680 22	7,519 78	
St. John, N.B., Marine Hospital ..... *b*	.....	.....	10,000 00	861 43	9,138 57	
St. John, N.B., Military Buildings ..... *d*	.....	.....	2,500 00	2,000 00	500 00	
Sussex, N.B., Post Office ..... *e*	.....	.....	5,000 00	1,918 30	3,081 70	
St. John, N.B., Post Office	.....	.....	29,487 64	29,486 62	1 02	
			158,411 93	119,516 09	38,895 84	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Balance carried to 1882-83.
b. Works were not proceeded with as rapidly as anticipated. Balance carried to 1882-83.
c. Works not yet proceeded with. Balance carried to 1882-83.
d. Works not completed.
e. Balance carried to 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
Grosse Isle Quarantine Station—						
Balance from 1880-81	12,661 86					
Less amount lapsed 30th September, 1881	5,144 86					
Amount available	.....	7,517 00				
do of Appropriation	.....	3,000 00				
Supplementary Vote to pay balance of contract, &c	.....	5,144 00				
			15,661 00			
Paid J. E. Askwith amount of contract in full	13,644 00					
Advertising	19 60					
Sundry payments—						
Superintendent	307 50					
Inspector	152 50					
Clerk of Works	62 00					
Caretaker	225 00					
Travelling expenses	11 00					
		.....	.....	14,421 60	1,239 40	
Quebec Fortifications—						
Balance from 1880-81	.....	2,618 63				
Amount of Appropriation	.....	17,000 00				
Supplementary Vote	.....	800 00				
			20,418 63			
Paid H. J. Beemer, contract in full	6,549 00					
Owen Kelly do	2,151 45					
Chas. Jobin do	3,670 00					
Alfred Lortie do	2,471 00					
W. J. Piton, on account of contract	2,270 00					
Printing	9 29					

Sundry payments—					
Clerk of Works	654 00				
Services	67 50				
Hardware	55 00				
Labour	9 50				
Architects	110 85				
				18,017 59	2,401 04
Levis Fortifications—					
Amount of Appropriation			8,000 00		
Paid Nicholas Pitou, contract for roof	2,560 00				
Pierre Samson, repairs to houses	100 00				
do taking down fence	30 00				
J. Jobin, services as Clerk of Works	237 00				
Printing	35 92				
Sundry payments—					
Hardware	72 41				
Clerk of Works	795 75				
				3,831 08	4,168 92
Durham Terrace Extension—					
Balance brought from 1880-81		797 75			
Amount of Appropriation		20,000 00			
			20,797 75		
Paid John O'Leary, contract in full	7,885 51				
Thomas Pampalon do	8,947 44				
Sundry payments—					
Travelling expenses	293 30				
Sundry disbursements	215 36				
				17,341 61	3,456 14
Three Rivers, Old Barracks—					
Amount of Appropriation			6,500 00		
Paid Pothier & Duseault, contract for alterations	3,350 00				
O. Z. Hamel, services as Architect	800 00				
Arthur Verette do Clerk of Works	900 00				
Printing	14 36				
Sundry payments—					
Watchman	24 00				
Translations	14 00				
				5,102 36	1,397 64
Sherbrooke Post Office, &c.—					
Balance from 1880-81	3,411 25				
Less lapsed 30th September	3,273 37				
		137 88			
Amount of Appropriation		15,000 00			
			15,137 88		
Paid Robillard & Murphy, contract	4,890 00				
F. X. Berlinquet, travelling expenses	72 88				
Printing	18 21				
Advertising	265 42				
Carried forward	5,246 71		86,515 26	58,714 24	12,663 14

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	5,246 71		86,515 26	58,714 24	12,663 14	
Sherbrooke Post Office, &c.—*Concluded.*						
Sundry payments—						
Translations	14 00					
Copying	6 17					
Inspector's services	309 00					
Architect's do	61 21					
Travelling expenses	124 20					
Inspector of carpenters	45 00					
				5,806 09	9,331 79	
Montreal Inland Revenue Office—						
Balance from 1880-81	8,423 21					
Less amount lapsed 30th September	8,303 21					
		120 00				
Amount of Appropriation		11,000 00				
			11,120 00			
Paid H. J. Beemer, contract	9,490 00					
Chas. Garth & Co., gas-fittings	38 04					
Printing	9 34					
Advertising	165 24					
Sundry payments—						
Clerk of Works	600 00					
Travelling expenses	46 25					
Translation	5 00					
				10,353 87	766 13	
St. Vincent de Paul Penitentiary—						
Balance from 1880-81	10,153 86					

Less amount lapsed 30th September	437 08				
		9,716 78			
Amount of Appropriation		15,500 00			
Supplementary Vote for heavy gratings for basement windows		270 00			
			25,486 78		
Paid E. Chanteloup, hardware	773 64				
Le Tourneaux, Fils et Cie., hardware	2,114 21				
Chas. Garth & Co. do	144 15				
Piché, Laviolette & Tisdale do	414 89				
J. McDougall, hydrants	179 00				
H. R. Ives, stoves	95 00				
Warden, Kingston Penitentiary, hardware	135 90				
C. B. Wright, cement	616 29				
W. McNally & Co., cement, drain pipes and brick	142 95				
Louis Paré, limestone flagging	401 13				
Francis Decary, plastering	52 62				
J. T. Letourneaux, paint	1,004 48				
Geo. Laurent, painting	649 81				
H. Bulmer, jun., oak timber	1,076 81				
J. R. Booth, lumber	2,438 59				
Canadian Steam Users' Insurance Co., premiums	6 00				
Louis Jetté, four horses	800 00				
John Bowes, harness	123 00				
do travelling expenses	340 20				
do salary	900 00				
Luc Leveque, Clerk of Works	175 00				
Advertising	55 15				
Printing	17 46				
Sundry payments—					
Pay-lists, Clerks of Works, Trade Instructors, &c.	2,250 18				
Carpets and mouldings	132 21				
Timber and oars	42 00				
Fitting up engine and boiler	100 00				
Hardware	348 29				
Cement, sand and stone	329 90				
Travelling expenses	78 50				
Sundries	42 75				
Copying and Extra Clerks	541 05				
Quebec Citadel and Cliff —				16,575 16	8,911 62
Amount of Balance from 1880-81		11,941 46			
do Appropriation		15,000 00			
Supplementary vote		5,700 00			
			32,641 46		
Paid Henry Hatch, contract, Cliff	7,986 10				
do removing rock do	190 06				
Thos. Hetherington for loss of horse do	150 00				
Hon. John Hearn, water taxes do	906 07				
Carried forward	9,232 23		155,763 50	91,449 36	31,672 68

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts
Brought forward	9,232 23	.....	155,763 50	91,449 36	31,672 68	
Quebec Citadel and Cliff—*Concluded.*						
Sundry payments—						
Labor, Cliff	752 88					
Clerk of Works, Cliff	392 50					
		10,377 61				
Paid Chas. Jobin, contract for wal's, Citadel	4,210 00					
P. Chauteauvert, sundry repairs do	1 509 94					
Z. Vandry, repairs to roof do	817 00					
E. Roussel, sundry repairs do	1,898 05					
B. Leonard, painting do	77 02					
Advertising do	98 10					
Printing do	13 72					
W. J. Piton, contract, Reception Room	5,945 00					
Sundry payments—						
Clerk of Works	949 50					
Travelling expenses	442 55					
Extra Clerks	13 00					
Sundries	142 10					
Caretaker	57 75					
		16,173 73				
			.....	26,551 34	6,090 12	
Chicoutimi Marine Hospital—						
Amount of Appropriation	.....	.....	6,000 00			
Paid Roman Catholic Episcopal Corporation of Chicoutimi, for land purchased for site	400 00					
Advertising	59 60					

Printing	11 93				
Sundry payments—					
Travelling expenses	62 25				
Survey of site	5 40				
Professional legal services	110 57				
Labor	22 80				
Drainage report	25 50				
Translation	5 10				
Disbursements	45 00				
				748 15	5,251 85
St. Helen's Island Military Buildings			4,000 00		
Paid Advertising	67 88				
Translation	7 25				
				75 13	3,924 87
Hull Post Office, &c.—					
Amount of Appropriation			7,000 00		
Paid John Aylen, legal services	513 60				
G. L. Dumouchel do	125 50				
Advertising	118 84				
Printing	11 65				
Sundry payments—					
Translation	4 00				
Survey and plan of lot	20 00				
				793 59	6,206 41
Dufferin Improvements—					
Amount of Appropriation			7,550 00		
Paid W. J. Piton, grading and sodding	900 00				
Fortunat Jobin, stone	220 00				
Clerk of Works	67 50				
				1,187 50	6,362 50
Quebec Custom House, Heating—					
Balance from 1880-81		9,373 12			
Less lapsed 30th September		5,799 12			
Amount available			3,574 00		
Paid John O'Leary, contract	3,424 00				
Sundry payments—					
Clerk of Works	150 00				
				3,574 00	
Montreal Custom House—					
Balance from 1880-81	4,500 00				
Less lapsed 30th September	4,350 00				
Amount available		150 00			
do Supplementary Vote		9,950 00			
			10,100 00		
Carried forward			193,987 50	124,379 07	59,508 43

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Estimated	Expenditure, compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts
Brought forward			193,987 50	124,379 07	59,508 43	
Montreal Custom House—*Concluded.*						
Paid M. Martin, for sundry repairs	3,921 00					
Jas. Nelson, Architect	150 00			4,071 00	6,029 00	
St. John's Post Office—						
Amount brought from 1880-81	2,938 25					
Less amount lapsed 30th September	2,938 25					
Montreal Examining Warehouse—						
Supplementary Vote			2,500 00			
Paid R. Forsyth, contract	2,410 00					
Printing	0 82					
Advertising	36 90			2,447 72	52 28	
			196,487 50	130,897 79	65,589 71	

RECAPITULATION.

Grosse Isle Quarantine Station	*a*		15,661 00	14,421 60	1,239 40	
Quebec Fortifications	*b*		20,418 63	18,017 59	2,401 04	
Lévis Fortifications	*b*		8,000 00	3,831 08	4,168 92	
Durham Terrace Extension	*b*		20,797 75	17,341 61	3,456 14	
Three Rivers Old Barracks	*b*		6,500 00	5,102 36	1,397 64	
Sherbrooke Post Office, &c	*b*		15,137 88	5,806 09	9,331 79	

Montreal Inland Revenue Office	b	.....	.....	11,120 00	10,353 87	766 13
St. Vincent de Paul Penitentiary	b	.....	.....	25,486 78	16,575 16	8,911 62
Quebec Citadel and Cliff	b	.....	.....	32,641 46	26 551 34	6,090 12
Chicoutimi Marine Hospital	b	.....	.....	6,000 00	748 15	5,251 85
St. Helen's Island Military Buildings	b	.....	.....	4,000 00	75 13	3 924 87
Hull Post Office, &c	b	.....	.....	7,000 00	793 59	6,206 41
Dufferin Improvements	b	.....	.....	7,550 00	1,187 50	6,362 50
Quebec Custom House Heating		.....	.....	3,574 00	3,574 00	.....
Montreal Custom House	b	.....	.....	10,100 00	4,071 00	6,029 00
Montreal Examining Warehouse		.....	.....	2,500 00	2,447 72	52 28
		.....	.....	196,487 50	130,897 79	65,589 71

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a Balance carried to 1882--83.
b Works not proceeded with as rapidly as anticipated. Balance carried to 1882--83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.

PUBLIC WORKS—INCOME.—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Ottawa Drill Shed—						
Amount of Appropriation			1,800 00			
Paid F. Clemow, making roadway to Maria Street	100 00					
J. R. Esmonde, chimney tops	144 00					
Advertising	57 40					
Printing	9 76					
Sundry payments for furniture	10 50					
do translating	5 50					
				327 16	1,472 84	
Belleville Public Buildings—						
Amount of Appropriation			15,000 00			
Paid Northcott & Alford, contract	10,540 00					
R. C. Windeyer, services as Architect	602 70					
do travelling expenses	47 92					
Advertising	197 60					
Printing	11 42					
Sundry payments for services of Clerk of Works	450 00					
				11,849 64	3,150 36	
Kingston Fortifications and Military Buildings—						
Balance from 1880-81	7,982 10					
LESS—Amount lapsed 30th September	6,410 68					
		1,571 42				
Amount of Appropriaton		6,000 00				
			7,571 42			
Paid W. B. & S. Anglin, lumber	49 84					
W. McRossie do	83 39					
J. Muckleston & Co., hardware	31 97					
R. Bunt, eye-bolts	25 40					
Davidson, Doran & Co., boiler	1,336 79					

Geo. Newlands & Son, repairs	309 11				
John McMahon, building kitchen and closets	496 00				
Thomas McMahon, painting, &c	323 82				
W. Allen, plumbing	63 58				
R. M. Horsey, fire-brick	12 00				
Thos. Overend, repairs	336 00				
John Waddell, contract in full	82 75				
Canadian Steam Users' Insurance Co., premiums	60 00				
H. Youlden, repairing fire alarm	4 00				
W. Johnston, Mechanical Engineer	105 00				
Power & Son, to pay labor	913 00				
do services as Architects	1,180 00				
Sundry payments for salaries of engineers, firemen, &c	464 00				
do hardware, blacksmithing, &c	63 85				
do labor and repairs	232 50				
do lumber	21 86				
do plumbing	3 78				
	6,198 64				
Less—Refunds	120 00				
		.....	.....	6,078 64	1,492 78
Kingston Penitentiary—					
Balance from 1880-81	3,383 96				
Amount of Appropriation	12,000 00				
		.....	15,383 96		
Paid W. B. & S. Anglin, lumber	1,495 65				
Johnson Day, brick	375 00				
J. Muckleston & Co., hardware	793 48				
do paint	1,186 09				
Joseph Jamieson, iron piping	465 76				
James Vanorder, sand	101 25				
Canadian Steam Users' Insurance Co., premiums	60 00				
John Bowes, travelling expenses	161 00				
do salary as Architect	1,260 00				
Sundry payments—					
Cartage	2 50				
Draughtsmen	884 50				
Assistant Engineer	124 00				
Architect	100 75				
Extra Messenger	40 00				
Extra Clerks and copying	1,290 55				
		.....	.....	8,340 53	7,043 43
St. Catharines' Post Office—					
Amount of Appropriation	.....	.....	15,000 00		
Paid Nelson Carter, contract	10,200 00				
Advertising	265 44				
Printing	20 75				
Carried forward	10,486 19	.....	54,755 38	26,595 97	13,159 41

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME - *Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.*	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	10,486 19		54,755 38	26,595 97	13,159 41	
St. Catharines Post Office—*Concluded.*						
Paid Herbert Cordier, plans and specifications	28 50					
R. C. Windeyer, services as Architect	657 15					
do travelling expenses	69 25					
Sundry payments—						
Clerk of Works	347 50					
Surveying sketch	5 00					
Sundries	93 75					
				11,687 34	3,312 66	
Brantford Post Office, Custom House, &c., to complete—						
Amount of Appropriation			1,230 00			
Paid John Yanton, floor and coal pit	336 00					
John Henry, services as Architect	657 10					
John Drysdale, travelling expenses	32 90					
Canadian Steam Users' Insurance Co., premiums	20 00					
Sundry payments—						
Painting and glazing	40 00					
				1,086 00	144 00	
Windsor Post Office and Custom House to complete—						
Amount of Appropriation		6,000 00				
Supplementary Vote to complete payments of Custom House, Post Office, &c		1,100 00				
			7,100 00			
Paid Wm. Toms, contract in full	300 00					
Woodison & White, contract for walls	803 00					
Stewart & McNally, carpenter work	489 90					

Richard Bangham, plastering	355 00					
Charles Young, plumbing	171 00					
J. H. Harris, contract for painting	740 00					
Drake & Joyce, furniture	443 75					
St. Louis & Burke, carpets	10 63					
Richard Venn, sidewalks and copestones	1,340 00					
Peter Craig iron fence	795 00					
Thomas Jones, drains	85 50					
Canadian Steam Users' Insurance Company, premiums	20 00					
Wm. Curtis, services as Caretaker	350 00					
Wm. Scott, services as Architect	433 65					
Sundry payments—						
Services of Engineer	250 00					
do Caretaker	33 34					
Hardware	26 80					
Repairs	56 80					
				6,704 37	395 63	
Rideau Hall, Rose and Stove-house for Conservatory—						
Amount of Appropriation			2,250 00			
Expenditure, nil					2,250 00	
Cornwall Post Office—						
Amount of Appropriation			8,000 00			
Paid Mrs. C. P. Davidson, for land purchased for site	8,000 00					
Advertising	152 94					
Sundry payments—						
Legal services	81 03					
				8,233 97		233 97
Toronto Military Buildings—						
Amount of Appropriation			2,000 00			
Paid for repairing sidewalks, porches and windows				24 00	1,976 00	
Stratford Public Buildings—						
Amount of Appropriation			15,000 00			
Paid John E. Askwith, contract	6,400 00					
Advertising	564 28					
Printing	43 72					
Sundry payments—						
Clerk of Works	150 00					
Surveying	42 87					
Photographs	12 50					
				7,213 37	7,786 63	
Ottawa Public Buildings, Improving Ventilation—						
Amount of Appropriation			10,000 00			
Paid B. F. Sturtevant, steam fan with engine	963 00					
E. Chanteloup, castings	82 75					
Thomas Robertson & Co., galvanized iron	398 84					
Carried forward	1,444 59		100,335 38	61,545 02	29,024 33	233 97

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	1,444 59	.....	100,335 38	61,545 02	29,024 33	233 97
Ottawa Public Buildings, Improving Ventilation—*Concluded.*						
Paid George R Prowse, ventilators, &c	508 75					
George Reaves, condensers	275 00					
J. R. Esmonde, plumbing	74 82					
R. Mitchell & Co., reflectors, &c	224 15					
Richard & Larose, oil cloth	84 07					
W. Howe	209 81					
Sundry payments—						
Pay-list mechanics, &c	6,153 79					
Tinsmithing	438 00					
Lubricators	31 50					
Gauges	30 80					
Marble tops	23 00					
Repairs	500 68					
	.....	.....	.....	9,998 96	1 04	
Chatham Public Buildings—						
Amount of Appropriation	.....	8,000 00				
Supplementary vote	.....	150 00				
			8,150 00			
Paid Andrew Northwood, for land purchased for site	8,000 00					
J. A. Macdonald, legal services	106 78					
Printing	11 10					
Surveying lot	20 00					
	.....	.....	.....	8,137 88	12 12	
Hamilton Public Buildings—Site.						
Amount of Appropriation	.....	.....	36,500 00			

Paid D. McInnes, purchase of land for site	35,908 32					
John Webb, for removing dangerous part of building	120 00					
J. A. Macdonald, legal services	603 90					
Advertising	62 83					
Sundry payments—						
Surveying	40 50					
Travelling expenses	77 65					
				36,813 20		313 20
Hamilton Post Office—						
Balance from 1880-81		1,474 81				
Less amount lapsed 30th September		346 31				
			1,128 50			
Paid E. Van Allen, contract for alterations of fittings	1,110 00					
Advertising	18 50					
				1,128 50		
Hamilton Immigrant Shed—						
Supplementary Vote			4,000 00			
Paid Mr. Bamberger for land purchased for site				1,450 00	2,550 00	
Brockville Public Buildings—						
Amount of Appropriation			8,000 00			
Paid A. W. Morris for land for site				3,090 00	4,910 00	
St. Thomas Public Buildings—						
Amount of Appropriation			8,000 00			
Paid The trustees of St. Thomas Presbyterian Church for land for site	7,000 00					
do do interest on purchase	87 26					
J. A. Macdonald, legal services	145 79					
Advertising	40 95					
Printing	7 62					
Sundry payments—						
Photographs	24 00					
Services as Architect	25 75					
				7,331 37	668 63	
Ontario Cattle and Quarantine Station—						
Amount of Appropriation, Supplementary Grant			3,000 00			
Paid Charles Foster, contract				1,577 10	1,422 90	
London Military Buildings—						
Supplementary Vote			1,200 00		1,200 00	
Supreme Court of Canada—						
Supplementary Vote for new furniture and repairs to old			1,600 00			
Paid Shoolbred & Co., carpets	386 37					
Richard & Larose do	402 69					
Jacob Erratt, furniture	44 50					
Printing	3 41					
Sundry payments—						
Veale & Adams, furniture and fittings	756 00					
				1,592 97	7 03	
Carried forward			171,913 88	132,665 00	39,796 05	547 17

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			171,913 88	132,665 00	39,796 05	547 17
Ottawa Geological Museum—						
Balance from 1880-81		6,093 90				
Supplementary Vote, heating apparatus		5,000 00				
			11,093 90			
Paid Thomas Askwith, contract	3,462 82					
N. S. Blasdell & Co. do	3,979 22					
John Burns do	1,874 00					
Corporation City of Ottawa, sidewalks	227 67					
Advertising	7 60					
Sundry payments for labor	521 81					
				10,073 12	1,020 78	
			183,007 78	142,738 12	40,816 83	547 17

RECAPITULATION.

Ottawa Drill Shed	*a*			1,800 00	327 16	1,472 84
Belleville Public Buildings	*a*			15 000 00	11,849 64	3,150 36
Kingston Fortifications	*b*			7,571 42	6,078 64	1,492 78
Kingston Penitentiary	*a*			15,383 96	8,340 53	7,043 43
St. Catharines Post Office	*a*			15,000 00	11,687 34	3,312 66
Brantford Post Office, Custom House, &c.	*b*			1,230 00	1,086 00	144 00
Windsor Post Office and Custom House	*b*			7,100 00	6,704 37	395 63

Rideau Hall, rose and stove house for conservatory	c			2,250 00		2,250 00	
Cornwall Post Office	d			8,000 00	8,233 97		233 97
Toronto Military Buildings	e			2,000 00	24 00	1,976 00	
Stratford Public Buildings	a			15,000 00	7,213 37	7,786 63	
Ottawa Public Buildings, Ventilation				10,000 00	9,998 96	1 04	
Chatham Public Buildings	f			8,150 00	8,137 88	12 12	
Hamilton Public Buildings—Site	g			36,500 00	36,813 20		313 20
do Post Office				1,128 50	1,128 50		
do Immigrant Shed				4,000 00	1,450 00	2,550 00	
Brockville Public Buildings	h			8,000 00	3,090 00	4,910 00	
St. Thomas do	f			8,000 00	7,331 37	668 63	
Ontario Cattle and Quarantine Station	e			3,000 00	1,577 10	1,422 90	
London Military Buildings	c			1,200 00		1,200 00	
Supreme Court of Canada	i			1,600 00	1,592 97	7 03	
Ottawa Geological Museum				11,093 90	10,073 12	1,020 78	
				183,007 78	142,738 12	40,816 83	547 17

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H P. GIBSON.

a. Works have not progressed as rapidly as anticipated. Balance carried to 1882-83.
b. Works have not progressed as rapidly as anticipated.
c. Not yet proceeded with.
d. Amount of appropriation was covered by price of site; extra amount was for incidentals.
e. Works in progress. Balance carried to 1882-83.
f. Works not yet proceeded with. Amount of expenditure was for site.
g. Incidental expenses connected with purchase of site.
h. Erection of building not yet contracted for.
i. Works completed within estimated amount.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC BUILDINGS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Manitoba Penitentiary—						
Balance from 1880-81		8,585 28				
Amount of Appropriation		5,500 00				
Additional vote for building walls, &c		3,300 00				
			17,385 28			
Paid P. J. Bowles, lumber	3,097 89					
do contract for bake oven	400 00					
do opening wall in basement	100 00					
		3,597 89				
Mulholland Bros., wire for fencing	787 00					
do hardware	736 89					
		1,523 89				
Linklater & Deslaurier, pump and repairs	135 00					
do plumbing	190 51					
do water closets	550 00					
		875 51				
McKechnie & McMillan, iron and plumbing		766 19				
Jarvis & Berridge, 8-horse-power engine		550 00				
T. Bertrand, in full, contract for heating		142 00				
John Boskill, carpenter work		107 50				
Stoney Mountain Lime and Stone Co., brick, lime and fuel		443 85				
D. Miller, stone mason		129 50				
M. R. O'Loughlin & Co., cordwood		525 00				
Alfred Trudel, salary and board, heating		453 00				
D. Scott & Co., furniture		2,561 32				
Scott & Co., do		36 00				
H. G. McMicken, teaming		348 50				
J. Drysdale, travelling expenses		75 45				
J. P. M. Lecourt do		245 00				

Advertising		123 20				
Printing		8 97				
Canadian Steam Users' Insurance Co., premiums		20 00				
Sundry payments—						
Pay Lists, laborers, &c	3,274 49					
Services of engineers, &c	714 00					
Testing boilers	25 00					
Electric bells	75 00					
Teaming	160 00					
Three copies Penitentiary Reserve	18 00					
Travelling expenses	30 00					
		4,296 49				
Winnipeg Shed and Hospital—				16,829 26	556 02	
Balance from 1880-81	5,038 39					
Less lapsed 30th September	2,338 39					
		2,700 00				
Amount of Appropriation		6,600 00				
Supplementary vote		3,600 00				
			12,900 00			
Paid Bowles & Sutherland, contract in full	2,610 00					
Grant & Gelly do	9,684 74					
Printing	25 32					
Advertising	13 20					
J. P. M. Lecourt, salary	200 00					
Sundry Payments—						
Clerk of Works	610 00					
Travelling	100 00					
				13,243 26		343 26
Winnipeg Post Office—						
Amount of Appropriation		3,800 00				
Supplementary vote for additions and alterations		11,000 00				
			14,800 00			
Paid Grant & Gelly, contract	4,370 00					
E. Chanteloup, locks and keys	164 00					
do letter box fronts	2,677 50					
L. T. Owen, freight	64 18					
Advertising	90 20					
Sundry payments—						
Clerk of Works	90 00					
Putting up flag pole	50 00					
				7,505 88	7,294 12	
Immigration Office, Emerson—						
Amount of Appropriation		400 00				
Supplementary vote		1,000 00				
			1,400 00			
Carried forward			46,485 28	37,578 40	7,850 14	343 26

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			46,845 28	37,578 40	7,850 14	343 26
Immigration Office, Emerson—*Concluded.*						
Paid Grant & Gelly, contract	738 10					
E. B. LeBlanc do	400 00					
Joseph Tassé, travelling expenses	8 00					
				1,146 10	253 90	
Parliament Buildings, Winnipeg—						
Balance from 1880-81	9,456 07					
LESS—Amount lapsed 30th September	8,627 63					
		828 44				
Amount of Appropriation		30,000 00				
			30,828 44			
Paid J. & P. Lyons & Co., contract	5,210 00					
F. J. Bowles, contract	7,928 10					
Advertising	18 48					
Stationery	201 66					
Carey & Carey, legal services	9 25					
J. P. M. Lecourt, salary	1,766 66					
Sundry payments—						
Printing	15 65					
Clerk of Works	888 00					
Extra Clerks and Messengers	508 65					
Travelling expenses	430 00					
Rent of post office box	0 75					
Freight	40 70					
				17,017 90	13,810 54	

Lieutenant-Governor's Residence—						
Balance from 1880-81	9,253 21					
Less—Amount lapsed 30th September	3,591 33					
		5,661 88				
Amount of Appropriation		10,000 00				
			15,661 88			
Paid Bowles & Williams, contract	5,440 00					
J. P. M. Lecourt, salary	200 00					
Advertising	26 08					
				5,666 08	9,995 80	
Assistant Receiver-General's Office—						
Supplementary vote			5,050 00			
Paid J. & J. Taylor burglar proof vault lining and vault doors				5,025 00	25 00	
			98,025 60	66,433 48	31,935 38	343 26

RECAPITULATION.

Manitoba Penitentiary *a*			17,385 28	16,829 26	556 02	
Winnipeg Shed and Hospital *b*			12,900 00	13,243 26		343 26
do Post Office *c*			14,800 00	7,505 88	7,294 12	
Immigration Office, Emerson *a*			1,400 00	1,146 10	253 90	
Parliament Buildings, Winnipeg *d*			30,828 44	17,017 90	13,810 54	
Lieut.-Governor's Residence *d*			15,661 88	5,666 08	9,995 80	
Assistant-Receiver General's Office			5,050 00	5,025 00	25 00	
Total			98,025 60	66,433 48	31,935 38	343 26

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. Gibson.

a. Works completed.
b. Cost of works more than original estimate.
c. Works not completed.—A portion of balance carried by O.C., to 1882-83
d. Works not proceeded with as rapidly as anticipated.—Balance carried to 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NORTH-WEST TERRITORIES, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Estimate.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Immigration Shed West of Winnipeg, Brandon—						
Amount of Appropriation	.....	8,000 00				
Supplementary Vote	.....	3,600 00				
			11,600 00			
Paid Grant & Gelly, contract in full	9,018 51					
Advertising	31 60					
Printing	29 09					
Wm. Henderson, travelling expenses	20 00					
J. P. M. Lecourt, salary	200 00					
Sundry payments—						
A. T. Berthiaume, disbursements	300 00					
Travelling expenses	30 00					
W. Henderson, salary	125 00					
M. Gauvreau do	180 00					
		.....	.....	9,934 20	1,665 80	
Public Buildings Generally, N.W.T.—						
Balance from 1880-81	.....	73 48				
Amount of Appropriation, 1881-82	.....	10,000 00				
Supplementary Vote to pay the Hudson Bay Co. for supplies furnished in 1876	.....	41 12				
			10,114 60			
Paid Hudson Bay Co. for supplies furnished in 1876	41 12					
do hardware	181 87					
Maloney & Macdonald, hardware	92 76					
Mulholland Bros., paper-hanging	178 46					
W. Latimer, building stable	181 80					
W. Henderson, travelling expenses	335 47					
Sundry payments—						
Telegrams	10 25					

Travelling	164 80					
Clerk of Works	1,125 00					
Coal oil	10 00					
Pay-lists, labor, &c	514 75					
Lumber	126 00					
Hardware	13 63					
Caretaker	50 00					
				3,025 91	7,088 69	
Dominion Lunatic Asylum—						
Amount of Appropriation			10,000 00		10,000 00	
			31,714 60	12,960 11	18,754 49	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, BRITISH COLUMBIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Custom House, Victoria—						
Amount of Appropriation			5,000 00			
Expenditure ... Nil.					5,000 00	
Post Office, Victoria—						
Balance from 1880-81	459 63					
Less—Amount lapsed 30th September	417 88					
		41 75				
Amount of Appropriation		5,000 00				
			5,041 75			
Paid amount of contract	2,858 00					
Vault doors	751 50					
Drying vaults	37 50					
Whitewashing	102 50					
Painting	38 75					
Gas-fittings	33 50					
Fitting up telegraph office	138 50					
do Money Order Office	109 00					
Charcoal	75 00					
Architects' services	103 45					
Legal do	62 75					
Repairs	82 50					
Removing ashes	1 75					
Advertising	36 00					
				4,430 70	611 05	
British Columbia Penitentiary—						
Balance from 1880-81, lapsed 30th September		4,953 10				
Amount of Appropriation, 1881-82			2,400 00			

Paid contract	2,015 40					
Lumber	7 97					
Hardware	107 92					
1 vice	22 00					
Iron bedsteads	177 00					
Legal services	22 25					
Advertising	24 50					
Sundries	44 70					
Printing	17 98					
				2,439 72		39 72
New Westminster Public Buildings—						
Amount of Appropriation			10,000 00			
Paid Elliott & Levy, contract	1,343 60					
Chas. Hayward do	675 00					
Lumber	2,023 42					
Hardware	256 13					
Fitting offices	46 50					
Sash cord	27 00					
Searching titles	3 00					
Surveying	10 00					
Board, &c	16 25					
J. Kennedy, salary as Superintendent	450 00					
Advertising	38 80					
Printing	16 24					
J. W. Trutch's travelling expenses	36 75					
Carriage hire	7 00					
Steamboat fare	5 00					
Sundry payments, telegrams	183 33					
				5,138 02	4,861 98	
Nanaimo Post Office—						
Amount of Appropriation			8,000 00			
Paid for specifications				25 33	7,974 67	
New Westminster Post Office—						
Balance from 1880-81		2,000 00				
Less amount lapsed 30th September		1,948 00				
			52 00			
Paid Advertising				52 00		
			30,493 75	12,085 77	18,447 70	39 72

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, BRITISH COLUMBIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts	$ cts.	$ cts.
Custom House, Victoria ..... *a*	.....	.....	5,000 00	.....	5,000 00	
Post Office do ..... *b*	.....	.....	5,041 75	4,430 70	611 05	
British Columbia Penitentiary ..... *c*	.....	.....	2,400 00	2,439 72	.....	39 72
New Westminster Public Buildings ..... *d*	.....	.....	10,000 00	5,138 02	4,861 98	
Nanaimo Post Office ..... *e*	.....	.....	8,000 00	25 33	7,974 67	
New Westminster Post Office	.....	.....	52 00	52 00		
			30,493 75	12,085 77	18,447 70	39 72

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a Works not proceeded with. Carried to 1882-83.
b. Balance carried to 1882-83.
c. Cost of works in excess of original estimate.
d Works in progress. Balance carried to 1882-83.
e. Works not yet proceeded with. Balance carried to 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Public Buildings Generally—						
Balance from 1880-81		2,391 78				
Amount of appropriation		15,000 00				
			17,391 78			
Paid John Drysdale, travelling expenses	280 50					
T. S. Scott do	250 00					
Thos. Fuller do	450 00					
John R. Arnoldi do	236 45					
do salary	130 00					
D. B. Dick, services as Architect	299 25					
A. Roger & F. Chernoviz, mathematical instruments	201 88					
Printing	317 84					
Stationery	1,006 18					
		3,172 10				
Sundry payments—						
Chief Architect's Staff	8,415 63					
Services of Engineer	990 00					
do Draughtsmen	205 00					
do Messenger	228 10					
Travelling expenses	1,026 32					
Freight	67 94					
Telegrams	275 07					
Hardware	150 66					
Leather writing case	18 00					
Engraving	31 75					
Carried forward		3,172 10	17,391 78			

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	3,172 10	17,391 78	.....	.....	.....
Public Buildings Generally—*Concluded.*						
Sundry payments—*Concluded.*						
Picture frames	93 00					
Newspapers	112 50					
Copying	161 50					
		11,775 47	.....	14,947 57	2,444 21	
			17,391 78	14,947 57	2,444 21	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Repairs, Furniture, Heating, &c.—						
Balance from 1880-81		36,810 80				
Repairs, furniture, heating, &c.		150,000 00				
Grounds, Public Buildings, Ottawa		4,000 00				
Removal of snow, Public Buildings, Ottawa		1,800 00				
Heating do do		40,000 00				
Gas do do		23,000 00				
Water do do		12,000 00				
Telephone service do do (Revote)		2,500 00				
Allowance for fuel and light, Rideau Hall		8,000 00				
To pay F. McAvity & Sons, for hardware, &c., in 1873, 1874, 1876, 1879		63 40				
Supplementary vote—						
To cover expenditure for salaries of Engineers, Firemen and Caretakers of Dominion Buildings, hitherto paid by the respective Departments for which the services were performed		13,000 00				
To cover expenditure for alterations, &c., in Parliament Building, owing to removal of Supreme Court Offices		10,000 00				
			301,174 20			
Ottawa Public Buildings—						
Paid T. W. Currier & Co., lumber	2,458 59					
H. Bulmer, jun. do	58 10					
Perley & Pattee do	62 80					
		2,579 49				
Thomas Birkett, hardware	1,219 58					
A Foisey do	413 65					
Frothingham & Workman, hardware	39 32					
G. R. Prowse	34 14					
Carried forward	1,706 69	2,579 49	301,174 20			

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	1,706 69	2,579 49	301,174 20			
Ottawa Public Buildings—*Continued.*						
Paid George Bailey, smith work	2,817 22					
J. R. Esmonde, hardware	699 72					
R. Mitchell & Co., valves, &c	1,062 33					
Campbell & McBride, iron work	364 36					
E. L Perkins, iron girders	134 00					
The Ashcroft Manufacturing Co., steam traps	72 50					
Thomas Robertson & Co., iron pipes	194 03					
Blyth & Kerr, hardware	122 85					
E. Chanteloup & Co., boiler, indicator, &c	1,235 15					
Charles Garth & Co., castings	584 24					
R. Forsyth, files	157 56					
E. & C. Gurney, castings	149 35					
George Brush, 2 iron ash boxes	100 00					
Pritchard & Mingard, brass plates	99 00					
Veale & Adams, iron columns	215 52					
		9,714 52				
Stephen Bros., paints, glass, &c	316 36					
Wm. McKay, painting	1,125 39					
J. B. Arial, painting	6,095 74					
Wm. Howe, painting, glass, &c	1,436 10					
		8,973 59				
Richard & Larose, carpets	2,877 20					
Shoolbred & Co., carpets	611 51					
J. R. Stitt & Co., carpets	211 25					
Eugene Dupuis, cloth, linoleum, &c	868 42					

John Kay, cloth	146 31		
		4,714 69	
Louis Gratton and J. B. Allard, furniture	3,476 15		
Erratt & Morel, furniture	1,632 50		
Jacob Erratt, furniture	1,302 00		
		6,410 65	
Ottawa Gas Co., coal-tar	234 00		
H. Robillard, lime	189 80		
A. Finn, sand	395 72		
McRae & Co., fire-clay	148 15		
C. B Wright, cement	122 00		
Brown & Love, stone	157 95		
W. L. McArthur & Co., stone	149 80		
		1,397 42	
E G. Laverdure, repairing roof		2,287 22	
Wm Palen, alterations of windows		395 00	
John Burns, covering steps		200 00	
Halling, Pearce & Stone, globes		17 85	
Toronto Oil Co., castorine		39 60	
H. G. Roche, flannel bags and lead pipe		116 30	
Chas. Potter, thermometer and barometer		70 00	
P. Marrier & Son, urinals		239 50	
James Leslie, hose		168 00	
Corporation of Ottawa City, water		12 75	
S. Skinner, feather cushions		79 50	
Ewing Bros., seeds		31 30	
John Leslie, clock		35 00	
I. B. Tackaberry, services as Auctioneer	250 00		
J. B. Edwards, analysis of water	75 00		
F. McKenna, watering streets	72 00		
O'Gara & Remon, legal services	143 48		
Mosgrove & Pearson, legal services	84 96		
John R. Arnoldi, salary	260 00		
		885 44	
do travelling expenses		138 86	
W. Horace Lee, rent		187 50	
Advertising		571 00	
Printing		139 27	
Stationery		100 85	
Sundry payments—			
Brick, cement and plaster	325 65		
Furniture	3,792 71		
Hardware	814 52		
Sand, stone, sods and lime	280 50		
Filters	56 35		
Carpets, matting and oil cloth	355 62		
Clocks and repairing clocks	100 70		
Carried forward	5,726 05	39,505 40	301,174 20

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	5,726 05	39,505 40	301,174 20			
Ottawa Public Buildings—*Concluded.*						
Sundry payments—*Concluded.*						
Travelling expenses	13 50					
Sundries	17 50					
Belting	15 43					
Carving	8 00					
Freight	371 61					
Cab hire	5 00					
Air ducts	52 52					
Engraving	2 25					
Monograms	3 75					
Photograph material	25 00					
Turning	52 79					
Chemicals	121 50					
Kerosene and oil	84 87					
Lumber	277 11					
Paint, varnish, &c	167 75					
Coal	43 00					
Packing cases	838 55					
Crockery	17 74					
Messenger	45 62					
Plan case	54 00					
Insurance	62 50					
Framing pictures and pictures	74 00					
Brushes and combs	11 80					
Shelving	315 00					

Marble work	33 00			
Babcocks and charges	114 50			
Extra Clerk	52 00			
Hose	78 75			
Sundries	262 20			
Mechanical staff	7,328 40			
Engineers	558 00			
Clerks of Works	5,459 23			
Superintendent and gardeners	1,359 20			
Pay-list, laborers, jobbers, carpenters, masons, &c	37,925 15			
		61,537 27	.....	101,042 57
Rideau Hall—				
T. W. Currier & Co., lumber	1,036 41			
Perley & Pattee do	303 22			
E. B. Eddy do	119 92			
		1,459 55		
Thomas Birkett, hardware	210 72			
Blyth & Kerr do	127 29			
A. Foisy do	51 67			
J. R. Esmonde do	1,952 15			
Smethurst & Co. do	141 07			
G R. Prowse do	338 77			
McRae & Co. do	3 50			
		2,825 17		
Stephen Bros., oil and glass	19 59			
W. Howe, painting, glazing, &c.	275 88			
Wm. McKay, painting	1,643 36			
		1,938 83		
J. B. Arial, whitewashing	.....	231 30		
Richard & Larose, carpets	328 05			
J. R. Stitt & Co. do	14 22			
Shoolbred & Co., mats	26 00			
		368 27		
Jacob Erratt, furniture	.....	195 50		
Ottawa Gas Co., gas	.....	200 00		
Chas. Garth & Co., globes	.....	68 00		
Cowan & Sons, wall paper	.....	269 86		
Ewing Bros., seeds	.....	3 60		
A. & S. Nordheimer, rent of three pianos one year	.....	384 00		
J. R. Arnoldi, cab hire	.....	5 25		
Sundry payments—				
Gardeners and jobbers	12,059 88			
Blacksmithing	58 91			
Hardware	36 48			
Lumber	21 98			
Travelling expenses	102 58			
Carried forward	12,279 83	7,949 33	301,174 20	101,042 57

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	12,279 83	7,949 33	301,174 20	101,042 57	.....	.....
Rideau Hall—*Concluded.*						
Sundry payments—*Concluded.*						
Laborers	285 75					
Clerk of Works	360 00					
Night Watchman	576 00					
Lime, sand, manure and peat soil	131 15					
Sundries	62 05					
Extra Clerk	62 00					
Charwomen	99 75					
Crockery	11 52					
Cab hire	58 40					
Chemicals	26 25					
Felt and gravel	104 95					
Ice, freight, fuel, cotton and seeds	147 54					
Henry Sims, cleaning ash pits	100 00					
		14,305 19	.....	22,254 52		
Toronto Public Buildings—						
John Fletcher, contract for alterations and repairs	4,077 13					
Pells & Dodds, repairs, immigrant sheds	216 77					
Wheeler & Bain, repairing roof	246 45					
Lionel York, repairs	73 45					
Douglas Bros. do	114 26					
John Fensom do	1,760 03					
Geo. Harding, plumbing	584 44					
J. & J. Taylor, plumbing and shutters	346 00					
J. H. Knifton, coloring and cleaning	175 00					
Knifton & Saunders, whitewashing	133 64					
John Dill, painting	72 05					

John Rodgers, addition to cook house	405 50					
R. Snarr, stone sidewalks	1,047 00					
Johnson & Brown, iron work	744 80					
John Rodgers, repairing furniture, &c	382 88					
Thos. Pells, counter	440 00					
Henry Graham & Co., carpets	182 04					
Charles Potter, burglar alarm	134 50					
Robert Bell, calsomining	629 00					
Canadian Steam Users' Insurance Co., premiums	120 00					
S. B. Harman, rent	250 00					
D. B Dick, services as Architect	850 98					
		12,985 92				
Sundry Payments—						
Repairs	186 49					
Putting up ventilator	31 00					
Painting	238 00					
Speaking tubes	51 55					
Lumber	41 18					
Carpets	34 65					
Engineers and firemen	2,720 57					
Extra Clerk and copying	495 45					
Sundries	181 49					
		3,980 38	.....	16,966 30		
Manitoba Public Buildings—						
Mulholland Bros., repairs to roof	153 67					
N. Germain & Co., roofing and repairs	949 00					
A. Payette, removing safe	150 00					
H. Sutherland & Bro., cordwood and lumber	132 64					
J. B. Gauvreau, travelling expenses	40 00					
		1,425 31				
Sundry Payments—						
Rent, Architect's office	300 00					
Furniture, hardware and sundries	136 51					
Repairs, Assistant Receiver-General's office	31 50					
Coal stove, &c	59 75					
Copying	139 45					
		667 21	.....	2,092 52		
Geological Museum, Ottawa—						
The Canada Permanent Loan Society, Toronto, for interest of purchase of Clarendon Hotel	1,769 04					
Thos. Askwith, repairs	2,134 25					
Wm. Howe, painting	67 88					
Ottawa Gas Co., gas	301 50					
City of Ottawa, water rates	57 00					
J. R. Esmonde, oil, truck, &c	35 25					
Advertising	119 55					
Printing	9 59					
		4,494 06				
Carried forward	.....	4,494 06	301,174 20	142,355 91		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	4,494 06	301,174 20	142,355 91	.....	.....
Geological Museum, Ottawa—*Concluded.*						
Sundry payments—						
Labor	497 76					
Clerk of Works	630 00					
Night Watchmen	88 75					
Carpenter work	56 20					
Lumber	12 00					
		1,284 71				
			.....	5,778 77		
Quebec Public Buildings—						
Henry Hatch, contract and repairs	2,443 20					
Auguste Laberge. repairs	4,088 52					
Joseph Mathieu, alterations	1,013 60					
Antoine Delaire, repairing roof	90 00					
Z. Chartre do	426 50					
Edouard Roussel, repairs	806 40					
B. Leonard, painting	255 63					
John Howie, heating apparatus	1,553 00					
Andrews Bros., hardware	23 98					
C Jobin, ventilation	130 00					
Quebec Gas Co., gas	53 62					
Canadian Steam Users' Insurance Co., premiums	40 00					
J. Hamel et frères, carpets	625 86					
Drum Cabinet Manufacturing Co., packing furniture	120 84					
Advertising	122 60					
Printing	23 34					
		11,817 09				

Sundry payments—						
Extra Clerks, copying and translation	694 70					
Clerk of Works and Caretaker	657 75					
Travelling	37 00					
Hardware and plumbing	128 95					
Fuel	205 00					
Photographs	40 00					
Glassware	12 05					
Labor	77 25					
Furniture and painting	240 84					
Sundries	260 10					
		2,353 64				
Montreal Public Buildings—				14,170 73		
Geo. R. Prowse, contract	1,431 97					
Geo. Laurent do	1,650 00					
Cousineau & Gobier, repairs	739 94					
M. Martin, fitting up offices	1,635 00					
DeBlois & Charpentier, repairing roof	608 00					
Chas. Garth & Co., plumbing	1,500 20					
Geo. Harding, radiator	87 00					
E. Chanteloup, ventilation	170 00					
Montreal Gas Co., lowering lamp posts	72 00					
Geo. Brush, repairing platforms	121 75					
Thos Mussen, carpets	282 64					
Canadian Steam Users Insurance Co., premiums	100 00					
James Nelson, services as Architect	817 43					
Narcisse Larue do	240 00					
Advertising	239 64					
Printing	3 26					
Sundry payments—		9,698 83				
Hardware	72 02					
Repairing drains	61 50					
Linoleum	52 50					
Labor	60 00					
Painting	70 00					
Travelling	18 60					
Lodgings for Engineer	40 00					
Clerk of Works	300 00					
Engineer	955 00					
Fireman	333 00					
Architect	120 00					
Copying and Extra Clerks	342 25					
Sundries	44 00					
		2,468 87				
Niagara Public Buildings—				12,167 70		
D. Swinton, for repairs				637 25		
Carried forward			301,174 20	175,110 36		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			301,174 20	175,110 36		
Chatham, N.B., Public Buildings—						
George Cassidy, repairs	157 34					
Advertising	3 78					
		161 12				
Sundry payments—						
Copying		150 00				
				311 12		
Guelph Public Buildings—						
George Feek, fitting wash basin, &c	167 50					
Sundry payments—						
Extra Clerks and copying	166 45					
				333 95		
Charlottetown Dominion Buildings—						
A. Hermans & Son, repairs and plumbing	145 89					
John Newsom, furniture	250 71					
G. L. Doherty, painting	102 35					
Canadian Steam Users' Insurance Co., premiums	20 00					
David Stirling, services as Architect	63 82					
Printing	9 23					
		592 00				
Sundry payments—						
Hardware	35 79					
Labour	2 50					
Firemen	224 00					
Copying	176 70					
		438 99		1,030 99		

St. John, N.B., Penitentiary and other buildings—							
John McGourty, building wall	524 00						
A. Christie & Co do porch	85 94						
W. H. Thorne & Co., hardware	106 96						
Armstrong Bros., iron doors	23 00						
T. Campbell, plumbing	295 18						
McDonald & Co., heating apparatus	675 00						
C. F. Tilley, repairs	100 00						
James T. Magee, roofing felt	145 13						
Denis Sullivan, repairs	267 00						
A. J. Lordley & Son, desks	115 00						
D. W. Clark, flag pole	150 00						
Canadian Steam Users' Insurance Co., premiums	20 00						
McKean & Fairweather, Architects	52 27						
Wm. Morgan Smith, Architect	254 25						
Advertising	15 20						
		2,828 93					
Sundry payments—							
Hardware	6 55						
Coal	60 00						
Repairs	51 90						
Services	157 50						
Sundries	113 25						
Freight and teaming	39 00						
Gas	10 20						
Painting	13 50						
Rent	22 00						
Clerk of Works	90 00						
Caretaker	412 50						
Firemen	45 00						
Engineers	1,167 00						
Copying	249 45						
		2,437 85	....	5,266 78			
Halifax Public Buildings—							
R. Brunton, contract for drill shed	2,102 95						
D. Stirling, services as Architect	232 52						
Canadian Steam Users' Insurance Co., premiums	20 00						
Printing	17 35						
		2,372 82					
Sundry Payments—							
Labor and repairs	96 87						
Whitewashing	92 00						
Carpets	85 50						
Coal and wood	47 50						
Hardware	15 10						
Lumber	22 35						
Oil	12 00						
Carried forward	371 32	2,372 82	301,174 20	182,053 20			

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	371 32	2,372 82	301,174 20	182,053 20	.....	.....
Halifax Public Buildings—*Concluded.*						
Sundry Payments—*Concluded.*						
Extra Messenger	40 00					
Services	212 50					
Caretakers	337 50					
Fireman	25 00					
Watchman	25 00					
Medical services	25 00					
Copying	851 95					
		1,888 27	.....	4,261 09		
Fort Wellington—						
Alfred Hough, contract for drains	.....	252 00				
Sundry Payments—						
Clerk of Works	65 50					
Travelling expenses	8 30					
Legal expenses	24 07					
P. Gorman	50 00					
		147 87	.....	399 87		
Kingston Public Buildings—						
George Newlands & Son, repairs	16 91					
J. G. Baston, plumbing	26 25					
Thos. Overend, flagstaff	20 00					
Canadian Steam Users' Insurance Co., premiums	20 00					
Sundry Payments—		83 16				
Extra Messenger	40 00					
Copying	572 80					
		612 80	.....	695 96		

Hamilton Public Buildings—				
Sundry Payments—				
Hardware	70 60			
Labor	23 96			
Extra Messenger	40 00			
Draughtsman	14 00			
Extra clerks and copying	626 50			
				775 06
London Public Buildings—				
J. Christie, repairs	364 06			
Canadian Steam Users' Insurance Co., premiums	20 00			
Thos. H. Tracey, services as Architect	167 52			
		551 58		
Sundry payments—				
Lighting clock	100 00			
Repairs	43 73			
Hardware	14 00			
Steam supplied	81 57			
Glazing	54 80			
Engineer	600 00			
Extra Messenger	40 00			
do Clerk and copying	286 40			
		1,220 50		
				1,772 08
Brantford Public Buildings—				
Samuel J. Trueman, repairs		550 00		
Sundry payments—				
Hardware	65 87			
Labor	65 00			
Sundries	36 00			
Engineer	360 00			
Caretaker	80 00			
Copying	242 85			
		849 72		
				1,399 72
Pictou, N.S., Public Buildings—				
David Stirling, Architect		19 62		
Sundry payments—				
Sundries	42 63			
Labor	16 54			
Hardware	51 87			
Freight	1 98			
Copying	772 75			
		885 57		
				905 19
Carried forward			301,174 20	192,262 17

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			301,174 20	192,262 17		
Belleville Public Buildings—						
W. Webster, furniture		140 00				
Sundry payments—						
Furniture	173 85					
Painting	16 00					
		189 85				
				329 85		
Sherbrooke Public Buildings—						
James Rielly & Co., removing and repairing immigrant shed				400 00		
Emerson Public Buildings—						
Sundry payments—						
Porches	60 00					
Matting	19 10					
				79 10		
Windsor Public Buildings—						
W. G. Nutson, window blinds		548 68				
Sundry payments—						
Caretaker and Engineer	533 36					
Hardware	147 70					
		681 06		1,229 74		
Lunenburg Public Buildings—						
Arthur Thurlow, labour on grounds				116 00		
Dundee, Quebec, Public Buildings—						
M. M. Smith, labour	31 00					
do brick and shingles	56 89					
				87 89		

Supreme Court, Ottawa—					
Veale & Adams, removing furniture	118 75				
do carpenter work	65 60				
do hardware	71 55				
do repairing furniture	50 07				
		305 97			
Eugene Dupuis, oil cloth		26 00			
E. G. Laverdure, picture rods and frames		132 00			
Jacob Erratt, furniture		183 00			
Sundry payments—					
Express charges	7 70				
Repairing statue	75 00				
Labour	0 75				
Insurance on pictures	15 00				
Furniture	16 00				
Cleaning picture gallery	9 50				
Curtains	31 00				
		154 95		801 92	
Fredericton Public Buildings—					
Sundry payments to Caretaker				199 98	
St. Johns Post Office, Quebec—					
Sundry payments, carpenter work				48 00	
Partridge Island Hospital—					
D. W. Clark, plastering				180 00	
St. Régis Custom House, Quebec—					
Sundry payments, repairs				75 00	
Lawlor's Island Quarantine Station—					
Labour				50 00	
British Columbia Public Buildings—					
Sundry payments				1,910 25	12,040 90
Grounds—					
Paid J. R. Esmonde, 24 garden seats	240 00				
Thos. Birkett, hardware	2 30				
Sundry payments—		242 30			
Travelling expenses	209 50				
Freight	31 65				
Hardware	6 42				
Flower pots, plants and seeds	160 93				
Shade trees	20 00				
Manure	89 00				
Pay lists	3,240 02				
		3,757 02		3,999 82	0 18
Snow—					
Paid F. McKenna, for removing snow	447 00				
Alex. Devlin do	369 00				
Advertising	35 70				
Printing	0 72				
		852 42			
Carried forward		852 42	301,174 20	201,769 72	12,041 08

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sum granted, on account of REPAIRS, FURNITURE, HEATING, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	852 42	301,174 20	201,769 72	12,041 08	.....
Snow—*Concluded.*						
Sundry payments—						
Copying	.....	75 60				
Heating—			.....	928 02	871 98	
Paid Wm. McCaffrey, wood contract	25,730 00					
G. W. McCullough, coal	2,901 86					
E. J. Charlton, coal	783 20					
Advertising	150 18					
Printing	66 79					
J. R. Arnoldi, salary	130 00					
Sundry payments—		29,771 03				
Pay lists, Staff and laborers	10,139 26					
Coal and wood	111 20					
Copying	10 50					
Gas—		10,260 96	.....	40,031 99	.....	31 99
Paid The Ottawa Gas Co., for gas	.....	.....	.....	19,517 70	3,482 30	
Water—						
Paid The Corporation of Ottawa, for water	.....	11,250 00				
Louis Lesage, for report on proposed filter	.....	183 25				
			.....	11,433 25	566 75	
Alllowance for fuel and light, Rideau Hall	.....	.....	.....	8,000 00		
Telephone Service—						
Paid For two Gower Bell telephones	91 25					
Rent of telephones	260 00					
Freight	7 05					
		.....	.....	358 30	2,141 70	
To pay McAvity & Sons, for hardware supplied in 1873, '74, '76 and '79	.....	.....	.....	63 40		
			301,174 20	282,102 38	19,103 81	31 99

RECAPITULATION.

Repairs, Furniture, Heating, &c.—						
Balance from 1880 81	36,810 80					
Amount of Appropriation	150,000 00					
Supplementary vote to cover expenditure for salaries of engineers, firemen and caretakers of Dominion buildings	13,000 00					
Supplementary vote to cover expenditure, &c., in Parliament Buildings, owing to removal of Supreme Court offices	10,000 00					
		209,810 80		197,769 90	12,040 90	
Grounds, public buildings, Ottawa		4,000 00		3,999 82	0 18	
Removal of snow, public buildings, Ottawa		1,800 00		928 02	871 98	
Heating public buildings, Ottawa		40,000 00		40,031 99		31 99
Gas do do		23,000 00		19,517 70	3,482 30	
Water do do		12,000 00		11,433 25	566 75	
Telephone service, public buildings, Ottawa, (re-vote)		2,500 00		358 30	2,141 70	
Allowance for fuel and light, Rideau Hall		8,000 00		8,000 00		
To pay McAvity & Sons for hardware, supplied in 1873, 1874, 1876, 1879.		63 40		63 40		
			301,174 20			
			301,174 20	282,102 38	19,103 81	31 99
Deduct over-expenditure					31 99	
Balance unexpended					19,071 82	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Public Works and Buildings—Capital—				
Public Buildings	42,109 46	37,314 16	4,795 30	
Telegraphs	33,655 61	33,635 43	20 18	
	75,765 07	70,949 59	4,815 48	
Consolidated Fund—Public Buildings—				
Nova Scotia	17,000 00	6,708 99	10,291 01	
Prince Edward Island	7,850 00	3,313 37	4,536 63	
New Brunswick	158,411 93	119,516 09	38,895 84	
Quebec	196,487 50	130,897 79	65,589 71	
Ontario	183,007 78	142,738 12	40,269 66	
Manitoba	98,025 60	66,433 48	31,592 12	
North-west Territories	31,714 60	12,960 11	18,754 49	
British Columbia	30,493 75	12,085 77	18,407 98	
Public Buildings Generally	17,391 78	14,947 57	2,444 21	
Repairs, Furniture, Heating, &c.	301,174 20	282,102 38	19,071 82	
	1,041,557 14	791,703 67	249,853 47	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted on account of HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Cow Bay—						
Amount of Appropriation			6,000 00			
Expenditure—						
Timber	1,014 50					
Iron	412 58					
Oakum, tar and rope	8 39					
Ballast	60 00					
Pay-list	3,893 71					
Assistant Engineer, salary	135 00					
Paymaster, salary	80 00					
Travelling expenses	331 47					
Sundries	64 35					
				6,000 00		
Parrsboro'—						
Amount of Appropriation			2,500 00			
Expenditure—						
Pay-list	2,336 18					
Oakum	29 31					
Freight	30 50					
Hardware	39 10					
Lumber	14 75					
Stores	46 71					
Postage and telegrams	3 25					
				2,500 00		
Benacadie Pond—						
Amount of Appropriation			3,000 00			
Carried forward			11,500 00	8,500 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			11,500 00	8,500 00		
Benacadie Pond—*Concluded.*						
Expenditure—						
Pay-list	202 90					
Piles	513 30					
				716 20	2,283 80	
Indian Island Beach—						
Amount of Appropriation			1,100 00			
Expenditure—						
Timber	106 15					
Hardware	26 59					
Treenails	3 00					
Ballast	20 00					
Hire of scows	66 78					
Trucking	5 00					
Pay-list	722 48					
G. A. Brown, salary	80 00					
Travelling expenses	70 00					
				1,100 00		
Brooklyn, or Herring Cove—						
Amount of Appropriation			10,000 00			
Paid Nathan R. Freeman, contract	7,790 00					
E. G. Millidge, salary as Engineer	390 00					
J. Wharton do Inspector	400 00					
Travelling expenses	306 91					
Advertising	37 00					
Printing	3 85					
				8,927 76	1,072 24	

Hampton—					
Amount of Appropriation			2,300 00		
Expenditure—					
Timber	197 34				
Hardware	45 51				
Pay-list	1,249 52				
G. A. Brown, salary	80 00				
				1,572 37	727 63
Great Village River, Londonderry—					
Amount of Appropriation			8,000 00		8,000 00
Mabou—					
Amount of Appropriation		4,000 00			
Supplementary vote to pay D. Cameron for services		126 00			
			4,126 00		
Expenditure—					
Towage	2,035 67				
Coal	161 70				
Freight	78 25				
Rope	116 35				
Pay-list	1,534 63				
Oil	51 15				
Postage	22 25				
Paid D. Cameron for services dredging harbor	126 00				
				4,126 00	
Ragged Pond—					
Amount of Appropriation			1,500 00		
Expenditure for towing				500 00	1,000 00
South Ingonish—					
Amount of Appropriation			1,500 00		
Expenditure—					
Hardware	201 37				
Timber	188 15				
Pay-list	1,080 61				
Travelling	29 87				
				1,500 00	
Burying Island—					
Amount of Appropriation			4,000 00		
Expenditure—					
Timber	1,331 85				
Stone	1,393 36				
Pay-list	1,104 80				
Travelling	89 99				
G. A. Brown, salary	80 00				
				4,000 00	
Carried forward			44,026 00	30,942 33	13,083 67

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NOVA SCOTIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	cts.
Brought forward			44,026 00	30,942 33	13,083 67	
Petit de Grat—						
Amount of Appropriation			1,000 00			
Expenditure—						
Pay-list	679 50					
G. A. Brown, salary	80 00					
Hardware	215 82					
Travelling expenses	24 68					
				1,000 00		
Main à Dieu—						
Amount of Appropriation		7,000 00				
Balance from 1880-81		3,933 90				
Expenditure—			10,933 90			
Beaton & McDonald, contract	7,430 00					
E. G. Millidge, salary	405 00					
do travelling	230 72					
D. McDougall, Inspector	456 00					
Advertising	8 40					
				8,530 12	2,403 78	
North Sidney—						
Amount of Appropriation			2,000 00			
Expenditure—						
Timber	798 80					
Hardware	141 56					
Hire of anchor	25 00					
Hire of boat	6 50					
Towing	20 00					
Wharfage	4 00					
Dockage	3 00					
Ballast	45 00					
Fenders	42 00					

Travelling expenses	61 94					
Pay-lists	852 20					
				2,000 00		
Cape St. Mary's—						
Amount of Appropriation			2,000 00			
Expenditure—						
Timber	516 29					
Hardware	155 42					
Pay-list	1,177 50					
G. A. Brown, salary	80 00					
Travelling expenses	54 95					
Stationery	15 84					
				2,000 00		
Meteghan—						
Balance brought from 1880-81			2,212 21			
Expenditure—						
Theo. Robichaud, Inspector	215 00					
Joseph Babin, contract	1,950 00			2,165 00	47 21	
			62,172 11	46,637 45	15,534 66	

RECAPITULATION.

Cow Bay			6,000 00	6,000 00		
Parrsboro' (Partridge Island River)			2,500 00	2,500 00		
Benacadie Pond *a*			3,000 00	716 20	2,283 80	
Indian Island Beach			1,100 00	1,100 00		
Brooklyn or Herring Cove *a*			10,000 00	8,927 76	1,072 24	
Hampton *a*			2,300 00	1,572 37	727 63	
Great Village, River Londonderry *a*			8,000 00		8,000 00	
Mabou			4,126 00	4,126 00		
Ragged Pond *a*			1,500 00	500 00	1,000 00	
South Ingonish			1,500 00	1,500 00		
Burying Island			4,000 00	4,000 00		
Petit de Grat			1,000 00	1,000 00		
Main à Dieu *a*			10,933 90	8,530 12	2,403 78	
North Sidney			2,000 00	2,000 00		
Cape St. Mary's			2,000 00	2,000 00		
Meteghan			2,212 21	2,165 00	47 21	
			62,172 11	46,637 45	15,534 66	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

a. Carried forward, 1882-83.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBOURS AND RIVERS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Miminigash—						
Amount of Appropriation			1,500 00			
Expenditure—						
Stone	223 50					
Poles	36 00					
Hardware	82 48					
Lumber	18 69					
Ballast	89 95					
Brush	9 50					
Hire of pile driver	6 30					
Pay-list	933 56					
Travelling expenses	100 02					
				1,500 00		
Tignish—						
Amount of Appropriation			8,500 00			
Expenditure—						
Arsenault & Perry, contract	3,600 00					
G. E. McLaughlin, salary and disbursements	180 40					
A. Hackett, Inspector	170 00					
Printing	19 64					
Advertising	14 16					
Sundries	343 00					
				4,327 20	4,172 80	
Rustico—						
Amount of Appropriation			18,500 00			
Expenditure—						
Pierce Doyle, contract	4,050 00					
E. G. Millidge, salary	255 00					
do travelling	27 20					

Léon Gallant, Clerk of Works	131 25				
Printing	15 50				
Advertising	70 65				
				4,549 60	13,950 40
Campbell's Cove—					
Amount of Appropriation			10,000 00		
Expenditure—					
McDonald & McLean, contract	7,200 00				
Printing	8 55				
Advertising	82 65				
				7,291 20	2,708 80
Colville Bay—					
Balance from 1880-81	664 90				
Less amount lapsed 30th September	600 68				
		64 22			
Amount of Appropriation		5,000 00			
			5,064 22		
Expenditure—					
E. G. Millidge, salary and travelling	248 71				
Pay list	571 48				
Repairs	316 38				
Advertising and printing	33 12				
Hardware	49 40				
Sundry payments, salary of Inspector	35 00				
				1,254 09	3,810 13
St. Peter's Bay—					
Balance from 1880-81		304 65			
Less lapsed 30th September		1 86			
			302 79		
Paid John E. Boyd, salary and travelling expenses				302 79	
Wood Islands—					
Balance from 1880-81		1,964 79			
Less amount lapsed 30th September		8 27			
			1,956 52		
Paid Samuel Hume, contract	1,200 00				
John E. Boyd, salary and disbursements	541 02				
D. McMillan, Inspector	215 00				
				1,956 52	
			45,823 53	21,181 40	24,642 13

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Miminigash			1,500 00	1,500 00		
Tignish *a*			8,500 00	4,327 20	4,172 80	
Rustico *a*			18,500 00	4,549 60	13,950 40	
Campbell's Cove *a*			10,000 00	7,291 20	2,708 80	
Colville Bay *a*			5,064 22	1,254 09	3,810 13	
St. Peter's Bay			302 79	302 79		
Wood Islands			1,956 52	1,956 52		
			45,823 53	21,181 40	24,642 13	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Carried forward 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
St. John Harbor, Negro Point Breakwater—						
Amount of Appropriation			35,000 00			
Expenditure—						
Steeves, Duffy & Steeves, contract	1,800 00					
G. E. McLaughlin, services and disbursements	1,872 00					
J. E. Boyd do	666 64					
G. A. Brown do	226 09					
E. G. Millidge do	218 43					
S. S. Mayes do	114 00					
J. & A. McMillan, stationery	35 38					
Advertising	155 48					
Printing	6 53					
		5,094 55				
Sundry payments—						
Services of rodman	147 00					
Laborers	14 40					
Telegrams	18 60					
Printing	25 00					
		205 00				
				5,299 55	29,700 45	
Pointe du Chêne—						
Balance from 1880-81	14,726 79					
Less amount lapsed 30th September	7,028 10					
		7,698 69				
Amount of Appropriation		6,000 00				
Expenditure—			13,698 69			
Warren Taylor, contract	10,320 00					
C. H. Gallant, services	408 00					
G. E. McLaughlin do	219 69					
Printing	125 00					
				11,072 69	2,626 00	
Carried forward			48,698 69	16,372 24	32,326 45	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			48,698 69	16,372 24	32,326 45	
Shippegan—						
Amount of Appropriation			3,000 00			
Expenditure—						
Stone	812 25					
Lumber	194 39					
Hardware	6 50					
Piles	122 60					
Brush	465 65					
Rope	11 83					
Hire of clocks	14 00					
Sundries	74 12					
Pay-list	1,248 95					
				2,950 29	49 71	
River Tobique and River St. John above Grand Falls—						
Amount of Appropriation			2,000 00			
Expenditure—						
Hardware	14 42					
Provisions	167 99					
Hire of scow	23 00					
Pay-list	1,524 35					
G. A. Brown, salary	160 00					
Travelling expenses	23 49					
Timber	37 00					
Powder, fuse and steel	33 15					
Stationery	16 60					
				2,000 00		

River St. John, River des Chutes, to Bear Island—					
Amount of Appropriation			2,000 00		
Expenditure—					
Hardware	86 63				
Lumber	6 04				
Provisions	208 17				
Oats	13 60				
Hire of scow	15 00				
Coal	0 85				
Sundries	27 54				
Pay-list	1,568 00				
Stationery	2 07				
Travelling expenses	72 10				
				2,000 00	
St. Andrews—					
Amount of Appropriation			2,000 00		
Expenditure—					
Advertising	52 44				
Printing	20 08				
				72 52	1,927 48
Quaco—					
Amount of Appropriation			15,000 00		
Expenditure—					
D. W. Clark & Son, contract	1,800 00				
Advertising	138 61				
Printing	30 07				
				1,968 68	13,031 32
Cocaigne—					
Amount of Appropriation			5,000 00		
Expenditure—					
J. E. Boyd, services and disbursements	409 64				
G. E. McLaughlin do do	242 09				
E. G. Millidge do do	216 60				
G. A. Brown, travelling expenses	33 10				
Advertising	30 06				
Printing	10 27				
				941 76	4,058 24
Richibucto—					
Amount of Appropriation			1,000 00		
Expenditure—					
Hire of scow	48 00				
Hardware	7 86				
Brush	9 60				
Ballast	68 95				
Lumber	8 25				
Pay-list	756 89				
Travelling expenses	100 45				
				1,000 00	
Carried forward			78,698 69	27,305 49	51,393 20

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			78,698 69	27,305 49	51,393 20	
Madawaska River—						
Amount of Appropriation			1,000 00			
Expenditure—						
Pay-list	518 75					
Travelling expenses	60 00					
Timber	21 25					
		600 00				
Sundry payments—Pay-lists		399 66				
				999 66	0 34	
Campobello Breakwater—						
Supplementary Vote to refund amount expended by James Brown			208 44			
Expenditure—						
Paid James Brown				207 11	1 33	
Totals			79,907 13	28,512 26	51,394 87	

RECAPITULATION.

St. John Harbor, Negro Point Breakwater *a*			35,000 00	5,299 55	29,700 45	
Pointe du Chêne *a*			13,698 69	11,072 69	2,626 00	
Shippegan			3,000 00	2,950 29	49 71	
River Tobique and River St. John, above Grand Falls			2,000 00	2,000 00		
River St. John, River des Chutes, to Bear Island			2,000 00	2,000 00		

St. Andrews	*a*			2,000 00	72 52	1,927 48
Quaco Harbor	*a*			15,000 00	1,968 68	13,031 32
Cocaigne Harbor	*a*			5,000 00	941 76	4,058 24
Richibucto				1,000 00	1,000 00	
Madawaska				1,000 00	999 66	0 34
Campobello Breakwater				208 44	207 11	1 33
				79,907 13	28,512 26	51,394 87

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Carried forward, 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MARITIME PROVINCES GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Balance brought from 1880-81	752 83					
Less—Amount lapsed 30th September	380 26					
		372 57				
Amount of Appropriation		10,000 00				
			10,372 57			
Expenditure—						
Oromocto dam	1,114 58					
St. John River	250 00					
Madawaska River	37 40					
Malpeque Breakwater	43 00					
Meteghan River	2,000 00					
Port Hood	1,000 00					
Clifton	200 00					
Porter's Lake	200 00					
Trout Cove	500 00					
New London, P.E.I.	500 00					
Digby, N.S.	700 00					
Yarmouth Bar	1,700 00					
Parrsboro' or Partridge Island River	49 00					
Maintenance of local offices	163 51					
J. E. Boyd, services	499 98					
J. B. Hegan do	252 25					
Printing	218 97					
Advertising	5 18					
		9,433 87				
Sundry payments—						
Express and cartage	5 50					

Telegrams	38 67					
Coal and wood	3 43					
Travelling expenses	284 34					
Stationery	40 63					
		372 57				
			.....	9,806 44	566 13	
			10,372 57	9,806 44	566 13	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts	$ cts.	$ cts.	$ cts.	$ cts.
New Carlisle—						
(Sum granted by the Municipality, $1,000.)						
Balance brought from 1880-81	1,000 00					
Amount of Appropriation	3,000 00					
		.....	4,000 00			
Expenditure—						
Pay-lists	4,085 81					
Hardware	1 00					
Travelling expenses	33 39					
		.....	.....	4,120 20	.....	*a* 120 20
Carleton—						
(Sum granted by the Municipality, $2,500.)						
Balance brought from 1881-82	1,362 09					
Amount of Appropriation	1,000 00					
		.....	2,362 09			
Expenditure—						
Joseph Rosa, for disbursements	2,243 84					
Chinic & Beaudet, hardware	92 21					
		.....	.....	2,336 05	26 04	
Isle aux Coudres—						
(Sum granted by the Municipality, $4,000.)						
Balance brought from 1880-81	2,316 50					
Less amount lapsed 30th September	282 00					
		2,034 50				
Amount of Appropriation	.....	1,500 00				
			3,534 50			
Expenditure—						
Penaud, Dufort & Alie, contract	2,000 00					

Sundry payments—						
Disbursements	12 00					
Freight	22 50					
				2,034 50	1,500 00	
Grosse Isle—						
Balance brought from 1880-81		594 86				
Amount of Appropriation		2,500 00				
			3,094 86			
Expenditure—						
R. R. Dobell & Co., timber	1,632 08					
Beaudet & Chinic, hardware	58 71					
		1,690 79				
Sundry payments—						
Pay-lists	1,079 06					
Towage	70 00					
Stone	70 37					
Hardware	14 89					
Powder	11 28					
Boat hire	62 50					
Lumber	60 00					
Coal	1 20					
Paid for boat lost	8 00					
Expenses	13 55					
		1,390 85		3,081 64	13 22	
Anse St. Jean—						
Amount of Appropriation			1,050 00			
Sundry payments—						
Labor	1,000 00					
Travelling expenses	34 50					
				1,034 50	15 50	
St. Lawrence, Removal of Chains and Anchors—						
Amount of Appropriation			10,000 00			
Expenditure—A. H. Verrett, disbursements				9,991 11	8 89	
Etang du Nord—						
Balance from 1880-81		3,834 89				
Amount of Appropriation		8,000 00				
Supplementary Vote		3,500 00				
			15,334 89			
Expenditure—						
Joseph Rosa, disbursements	5,046 67					
Hon. Thos. Savage, lumber	1,322 66					
J. J. Lowndes do	1,018 94					
Advertising	5 60					
Sundry Payments—						
Freight	18 45					
Travelling	78 44					
Labor	4,176 02					
Salary	8 00					
Carried forward	11,674 78		39,376 34	22,598 00	1,563 65	120 20

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	11,674 78	.....	39,376 34	22,598 00	1,563 65	120 20
Etang du Nord—*Concluded.*						
Sundry payments—						
Board	28 00					
Telegrams	4 74					
Engineer	40 00					
	.....	.....	.....	11,747 52	3,587 37	
Rivière Ouelle—						
Amount of Appropriation	.....	.....	2,500 00			
Expenditure—						
King Bros., timber	438 60					
A. Levesque do	154 01					
O. Beaubien & Co., timber	485 57					
Beaudet & Chinic, hardware	11 85					
Sundry Payments—						
Pay-list	867 75					
Salaries	198 12					
Hardware	114 87					
Timber	197 80					
Rent	9 00					
Freight	13 20					
Sundry services	9 00					
	.....	.....	.....	2,499 77	0 23	
Trois Pistoles—						
Amount of Appropriation	.....	.....	3,500 00			
Expenditure—Thos. P. Pelletier, timber and hardware	2,270 91					
Sundry Payments—Pay-lists	1,229 09					
	.....	.....	.....	3,500 00		

Rivière du Loup (en bas)—						
Amount of Appropriation			4,000 00			
Expenditure—						
St. Lawrence Steam Navigation Co., sheds	360 00					
Pelletier & Fils, timber	77 60					
Sundry Payments—Pay-lists	3,562 40					
				4,000 00		
Isle aux Grues—						
Amount of Appropriation			4,500 00			
Expenditure—						
Langlois & Aikman, contract	2,250 00					
Printing	10 78					
Advertising	189 20					
Sundry payments—						
Translations	8 00					
Board	45 00					
Travelling	33 20					
Services of Engineer	100 00					
				2,636 18	1,863 82	
Tadousac, Fish-Hatching Dams—						
Amount of Appropriation			2,500 00			
Sundry payments—						
Labor	2,440 00					
Travelling expenses	38 00					
Hardware	18 00					
				2,496 00	4 00	
River Saguenay, improvement of channel below Chicoutimi			5,000 00			
Expenditure—						
Labor	4,910 78					
Travelling expenses	40 00					
Rope	116 64					
				5,067 42		67 42
River Saguenay, enlargement of La Grand Décharge from Lake St. John			4,000 00			
Expenditure—						
Hamilton Powder Co., magneto-battery, &c	63 50					
Beaudet & Chinic, hardware	401 19					
N el & Blouin, rope, blocks, &c	253 12					
Jacques Marcotte, 4 double winches	152 00					
Sundry payments—						
Labor	2,970 25					
Travelling expenses	28 00					
Salaries	62 00					
Board	4 50					
Postage	0 24					
Teaming	10 00					
				3,944 80	55 20	
Carried forward			65,376 34	58,489 69	7,074 27	187 62

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Fiscal Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			65,376 34	58,489 69	7,074 27	187 62
Baie St. Paul (Local Authorities furnishing $3,000)—						
Amount of Appropriation			6,000 00			
Expenditure—						
Ovide Boily, timber	201 74					
Maxime Simard, timber	175 20					
Joseph Cimon do	144 19					
Ananias Renaud do	127 90					
Elzéar Simard do	73 30					
Sundry payments—						
Labor	2,498 13					
Timber	1,441 04					
Travelling expenses	81 20					
				4,742 70	1,257 30	
Les Ecureuils—						
Amount of Appropriation			1,500 00			
Expenditure—						
A. C. Reaume, timber	859 10					
Chinic & Beaudet, hardware	82 36					
Sundry payments—						
Pay-lists	355 52					
Travelling expenses	37 30					
Lumber	70 25					
Freight and disbursements	27 10					
				1,431 63	68 37	

Yamachiche (local authorities furnishing $3,000)—						
Amount of Appropriation			3,000 00			
Expenditure—Nil					3,000 00	
Rivière Nicolet—Harbor of Refuge—						
Amount of Appropriation			15,000 00			
Expenditure, sundry payments—						
Printing	23 43					
Advertising	563 09					
Translation	8 00					
				594 52	14,405 48	
Rivière Richelieu—						
Amount of Appropriation			2,000 00			
Expenditure, sundry payments—						
Pay-lists	712 52					
Repairs	39 05					
Grease	20 27					
Wood and coal	5 89					
Stone, &c.	21 47					
				799 20	1,200 80	
River St. Lawrence, improvement of Channel between Montreal and Lake St. Francis—						
Amount of Appropriation			5,000 00			
Expenditure—						
Louis Depocus, hardware	114 76					
E. Chanteloup, stone grab, &c	245 00					
Sundry payments—						
Hardware	456 23					
Paint	38 24					
Timber	154 89					
Stone	3 56					
Oars	6 25					
Surveying	194 90					
Drawing plans	92 00					
Towage	20 00					
Travelling	288 76					
Disbursements	166 43					
Freight	25 96					
Repairs	83 05					
Pay-lists	1,801 27					
				3,691 30	1,308 70	
River Ottawa, improvements between Bristol and Portage du Fort—						
Amount of Appropriation			4,000 00			
Expenditure—						
D. Cowley, dredging				299 00	3,701 00	
Carried forward			101,876 34	70,048 04	32,015 92	187 62

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus of deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			101,876 34	70,048 04	32,015 92	187 62
River Yamaska—						
Amount of Appropriation			15,000 00			
Expenditure—						
Brecken, Gaherty & Davis, contract	4,050 00					
Advertising	398 19					
Printing	40 12					
Stationery	98 32					
Sundry payments—						
Travelling expenses	593 50					
Salary of Engineers	659 50					
Pay-lists	678 14					
Lumber	10 00					
Furniture	8 80					
Hardware	11 88					
Board	42 00					
Freight and cartage	26 50					
Repairs, &c	391 07					
				7,008 02	7,991 98	
Ste. Famille, to complete work in progress—						
Amount of Appropriation			5,000 00			
Expenditure—						
R. R. Dobell & Co., timber	433 68					
J. H. Chaloner, timber	1,800 26					
Beaudet & Chinic, hardware	67 05					
Nicholas Trepanier, stone	117 00					

Sundry payments—						
Pay-lists	1,543 71					
Lumber	238 96					
Hardware	98 14					
Stone	88 00					
Freight and cartage	258 14					
Sundries	1 05					
Services of Engineer	272 00					
do Superintendent	81 00					
Stationery	79					
				4,999 78	0 22	
Percé Breakwater, examination and survey—						
Amount of Appropriation			500 00			
Expenditure—						
Chas. F. Roy, Engineer	200 00					
Sundry payments—						
Pay-lists	299 43					
				499 43	0 57	
Berthier *en haut*—						
Amount of Appropriation			2,000 00			
Expenditure, sundry payments—						
Pay lists	67 43					
Wood	1 05					
Repairs, &c	16 72					
Towage and pilotage	65 00					
				150 65	1,849 35	
General Repairs and Improvements, Harbors and Rivers, Quebec—						
Amount of Appropriation			10,000 00			
Expenditure—						
Onesime Beaubien & Co., timber	66 00					
Pelletier fils & Co. do	360 00					
Miller Bros. & Mitchell, machinery	1,599 93					
Cooper, Fairman & Co., patent drill	258 43					
Roger & Chernoviz, books	36 00					
Jalbert & Bro , engine	500 00					
Joseph Sosa, disbursements	1,191 35					
Thos. Guerin, salary and disbursements	299 50					
R. Steckel, travelling	209 09					
Honori Petit, services	128 20					
Stationery	406 08					
Printing	55 29					
Sundry Payments—						
Pay-lists	3,676 78					
Co ying	117 50					
Travelling	133 22					
Lumber	96 17					
Hardware	28 14					
Carried forward	9,161 68		134,376 34	82,705 92	41,858 04	187 62

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	9,161 68		134,376 34	82,705 92	41,858 04	187 62
General Repairs and Improvements, Harbors and Rivers, Quebec—*Concluded.*						
Sundry payments—*Concluded.*						
Freight	47 33					
Board	77 50					
Painting	4 00					
Services and disbursements	709 49					
				10,000 00		
Bagotville Pier—						
Balance from 188 -81			2,000 00			
Expenditure for labor				2,000 00		
Cap à L'Aigle—						
Balance from 1880-81		1,346 75				
LESS—Amount lapsed 30th September		53 75				
			1,293 00			
Expenditure—Tremblay, Savard & Alie, contract	1,200 00					
Sundry Payments -						
Inspector	63 00					
Travelling	7 50					
Freight	22 50					
				1,293 00		
			137,669 34	95,998 92	41,858 04	187 62

New Carlisle ... *a*			4,000 00	4,120 20		120 20
Carleton			2,362 09	2,336 05	26 04	
Isle aux Coudres ... *c*			3,534 50	2,034 50	1,500 00	
Grosse Isle			3,094 86	3,081 64	13 22	
Anse St. Jean			1,050 00	1,034 50	15 50	
St. Lawrence, removal of chains and anchors			10,000 00	9,991 11	8 89	
Etang du Nord ... *c*			15,334 89	11,747 52	3,587 37	
Rivière Ouelle			2,500 00	2,499 77	0 23	
Trois Pistoles			3,500 00	3,500 00		
Rivière du Loup (*en bas*)			4,000 00	4,000 00		
Isle aux Grues ... *c*			4,500 00	2,636 18	1,863 82	
Tadousac, fish dams			2,500 00	2,496 00	4 00	
River Saguenay, improvement of channel below Chicoutimi ... *a*			5,000 00	5,067 42		67 42
do enlargement of La Grand Décharge from Lake St. John			4,000 00	3,944 80	55 20	
Baie St. Paul ... *c*			6,000 00	4,742 70	1,257 30	
Les Ecureuils ... *b*			1,500 00	1,431 63	68 37	
Yamachiche ... *c*			3,000 00		3,000 00	
Rivière Nicolet ... *c*			15,000 00	594 52	14,405 48	
Rivière Richelieu ... *c*			2,000 00	799 20	1,200 80	
River St. Lawrence, improvement of channel, Montreal and Lake St. Francis *c*			5,000 00	3,691 30	1,308 70	
River Ottawa, improvements between Bristol and Portage du Fort ... *c*			4,000 00	299 00	3,701 00	
River Yamaska ... *c*			15,000 00	7,008 02	7,991 98	
St. Famille			5,000 00	4,999 78	0 22	
Percé Breakwater			500 00	499 43	0 57	
Berthier (*en haut*) ... *c*			2,000 00	150 65	1,849 35	
General repairs and improvements, Harbors and Rivers, Quebec			10,000 00	10,000 00		
Bagotville Pier			2,000 00	2,000 00		
Cap à l Aigle			1,293 00	1,293 00		
			137,669 34	95,998 92	41,858 04	187 62

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Required to complete the works undertaken.
b. Not required.
c. Carried forward, 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Cobourg Harbor—						
Balance from 1880-81	8,198 94					
LESS—Amount lapsed 30th September	2,481 18					
		5,717 76				
Amount of Appropriation		10,000 00				
			15,717 76			
Expenditure—						
John Harvey, contract	4,850 00					
A. G. McDonald, timber	167 40					
Printing	15 40					
Advertising	200 16					
Sundry payments—						
Labor	2,231 62					
Services of Inspector	483 00					
Hardware	14 25					
Rent	39 00					
Board	46 50					
Sundries	23 37					
A. Hall, stone	115 50					
E. Leonard, stone	105 00					
				8,291 20	7,426 56	
Rondeau Harbor—						
Amount of Appropriation			8,000 00			
Expenditure—						
F. B. McNamee, contract	6,000 00					
J. McMichael, Inspector	330 00					

Sundry payments—						
Inspector	130 00					
	6,460 00					
LESS—Refund	300 00					
				6,160 00	1,840 00	
Kincardine Harbor—						
Balance from 1880-81	1,120 45					
LESS—Amount lapsed 30th September, 1880	1,120 45					
Amount of Appropriation			4,000 00			
Expenditure—						
Rooklidge & McLaren, contract	2,700 00					
Advertising	282 54					
Printing	7 53					
Sundry payments—						
Inspector	282 50					
Engineer	120 00					
Travelling	93 91					
				3,486 48	513 52	
Owen Sound Harbor—						
(Municipality having deposited $13,000.)						
Amount of Appropriation		12,000 00				
Supplementary Vote		7,500 00				
Expenditure—			19,500 00			
P. Larkin, dredging	26 830 00					
Thos. Houth brush	328 00					
Park & Little, stone	1,117 60					
Sundry payments—						
Pay-lists	1,641 69					
Hardware	23 40					
Lumber... *a*	1 88					
				29,942 57		10,442 57
Collingwood Harbor—						
Amount of Appropriation			8,500 00			
Expenditure—J. D. Silcox, for dredging	8,034 00					
Sundry Payments—Paid Inspector	464 00					
				8,498 00	2 00	
Toronto Harbor—						
Balance brought from 1880-81		5,311 44				
Amount of Appropriation		12,500 00				
Expenditure—			17,811 44			
James Murray, dredging	5,252 00					
Kivas Tully, services	500 00					
J. B Eads, examination, plans and reports	5,000 00					
Advertising	53 76					
Printing	7 82					
Carried forward	10,813 58		73,529 20	56,378 25	9,782 08	10,442 57

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	10,813 58		73,529 20	56,378 25	9,782 08	10,442 57
Toronto Harbor—*Concluded.*						
Sundry Payments—						
Travelling expenses	304 25					
Pay-lists	1,649 51					
Services and disbursements	1,438 15					
Superintendent	75 00					
				14,280 49	3,530 95	
Port Albert—						
Amount of Appropriation			1,000 00			
Expenditure						
Wm. Lee, coal	126 86					
Sundry Payments—						
Hardware	38 23					
Timber	77 25					
Provisions	75 06					
Brush	3 00					
Rope	20 20					
Pay-list	699 75					
				1,040 35		40 35
River Ottawa—Removal of reef below Suspension Bridge—						
Amount of Appropriation			5,000 00			
Expenditure—						
Perley & Pattee, timber	204 80					
J. R. Booth do	146 81					
R. Mason do	120 40					

T. Birkett, hardware	461 07					
Advertising	5 60					
Sundry Payments—						
Pay-list	3,617 79					
Teaming	16 50					
Repairs	82 34					
Hardware	190 45					
Lumber	87 43					
				4,933 19	66 81	
Portsmouth Harbor—						
(Locality furnishing $1,500.)						
Amount of Appropriation			3,500 00			
Expenditure—						
C. Daly, dredging	3,250 00					
Sundry payments—						
Travelling	19 40					
Inspector	121 00					
				3,390 40	109 60	
Belleville—						
Amount of Appropriation			5,000 00			
Expenditure—						
A. E. Munson, dredging	4,408 00					
Francis lark, Inspector	110 50					
Sundry payments—						
Travelling	40 70					
Services and disbursements	390 43					
				4,949 63	50 37	
Goderich—						
Amount of Appropriation			8,000 00			
Expenditure—						
Wm. Lee, wood	402 59					
W. Craig, meals	115 08					
A. Kirkbride, repairing dipper	176 46					
Printing	44 69					
Advertising	137 22					
Sundry payments—						
Pay-lists	901 39					
Provisions	195 11					
Repairs	65 47					
Freight	13 32					
Paid for extinguishing fire	10 00					
Oakum	12 90					
Sundries	13 97					
Inspector	85 00					
Dredging	213 86					
				2,387 06	5,612 94	
Carried forward			96,029 20	87,359 37	19,152 75	10,482 92

Appropriation Accounts for Fiscal Year ended 30th June, 1882.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			96,029 20	87,359 37	19,152 75	10,482 92
Southampton—						
Amount of Appropriation			2,500 00			
Expenditure—						
A. Lindsay, lumber	1,209 73					
Printing	6 13					
Sundry payments—						
Pay-lists	1,119 13					
Foreman	125 00					
Rope	19 01					
Hardware	21 00					
				2,500 00		
Neebish Rapids—						
Amount of Appropriation			2,000 00			
Sundry payments—						
Pay-lists				500 00	1,500 00	
Port Elgin—						
Amount of Appropriation			10,000 00			
Expenditure—						
Sutton & McKnight, contract	1,760 00					
Printing	6 99					
Advertising	274 44					
Sundry payments—						
Travelling expenses	215 79					
Pay-list	667 64					
Sundry disbursemets	160 34					
Hardware	14 35					

Freight	4 00					
Postage, telegrams, &c	7 92					
Rent	5 00					
Board	31 50					
Furniture	33 00					
				3,180 97	6,819 03	
Wellington Harbor—						
Amount of Appropriation			2,000 00			
Expenditure, nil					2,000 00	
Port Hope Harbor—						
Amount of Appropriation			6,000 00			
Expenditure—						
J. A. Smith, timber	1,303 50					
Midland Railway, freight on timber	336 09					
Boltice O'Neil & Co., dredging	1,076 54					
O'Neil & Co., dredging	1,325 00					
G. S. Thompson, stone	36 00					
Capt. A. Chant, stone	39 00					
Thos. Leonard, spikes	258 40					
Sundry payments—						
Pay-list	568 36					
Stone	140 25					
				5,083 14	916 86	
Bridge at des Joachims— (Ontario and Quebec, each paying $4,000.)						
Amount of Appropriation			8,000 00			
Expenditure—						
Advertising	140 38					
Printing	12 74					
Sundry payments—						
Translating specifications	4 50					
				157 62	7,842 38	
Port Stanley—						
Amount of Appropriation			1,000 00			
Expenditure—						
John Ellison, raising pier				600 00	400 00	
Thornbury Harbor—						
Amount of Appropriation			7,000 00			
Expenditure—						
R. Reid, contract	2,700 00					
Advertising	215 32					
Printing	8 47					
Sundry payments—						
Services of Inspector	302 50					
do Engineer	131 50					
Travelling expenses	112 19					
				3,469 98	3,530 02	
Carried forward			134,529 20	102,851 08	42,161 04	10,482 92

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			134,529 20	102,851 08	42,161 04	10,482 92
General repairs, Harbors, &c.—						
Balance from 1880-81		1,476 44				
LESS—Amount lapsed 30th September		857 26				
		619 18				
Amount of Appropriation		6,000 00				
			6,619 18			
Expenditure—						
Geo. Corbett, hardware	212 75					
A. Thompson, repairs	10 00					
P. Larkin, services of tug	100 00					
Stationery	1,131 18					
Printing	141 54					
Sundry payments—						
Printing	9 00					
Travelling expenses	446 23					
Hardware	96 05					
Telegrams	124 08					
Freight	0 25					
Services of Engineer	60 00					
Pay-lists and sundries	68 10					
Extra Clerks and copying	3,773 65					
Extra Messengers	310 00					
Services of Draughtsmen	198 50					
				6,681 33		62 15

Little Current—						
Balance from 1880-81			5,183 78			
Expenditure				5,183 78		
			146,332 16	114,716 19	42,161 04	10,545 07

RECAPITULATION.

Cobourg Harbor	*a*			15,717 76	8,291 20	7,426 56	
Rondeau Harbor	*a*			8,000 00	6,160 00	1,840 00	
Kincardine Harbor	*a*			4,000 00	3,486 48	513 52	
Owen Sound Harbor	*b*			19,500 00	29,942 57		10,442 57
Collingwood Harbor				8,500 00	8,498 00	2 00	
Toronto Harbor	*a*			17,811 44	14,280 49	3,530 95	
Port Albert	*f*			1,000 00	1,040 35		40 35
River Ottawa				5,000 00	4,933 19	66 81	
Portsmouth Harbor	*c*			3,500 00	3,390 40	109 60	
Belleville Harbor				5,000 00	4,949 63	50 37	
Goderich Harbor	*a*			8,000 00	2,387 06	5,612 94	
Southampton Harbor				2,500 00	2,500 00		
Neebish Rapids	*a*			2,000 00	500 00	1,500 00	
Port Elgin	*a*			10,000 00	3,180 97	6,819 03	
Wellington Harbor	*d*			2,000 00		2,000 00	
Port Hope Harbor	*e*			6,000 00	5,083 14	916 86	
Bridge at des Joachims	*a*			8,000 00	157 62	7,842 38	
Port Stanley	*a*			1,000 00	600 00	400 00	
Thornbury Harbor	*a*			7,000 00	3,469 98	3,530 02	
General repairs, harbors, &c	*f*			6,619 18	6,681 33		62 15
Little Current				5,183 78	5,183 78		
				146,332 16	114,716 19	42,161 04	10,545 07
Less—Amount of sum over-expended						10,545 07	
Nett amount unexpended						31,615 97	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. Gibson.

J. L. McDOUGALL,
Auditor-General.

a Carried forward, 1882-83.
b Covered by grant of $13,000, deposited by Corporation of Owen Sound, 5th January, 1881.
c Not required.
d Work not proceeded with as fast as anticipated.
e Work not proceeded with as fast as anticipated.
f Required to complete works undertaken.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MANITOBA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
Red River, amount of Appropriation			7,000 00			
Expenditure ..... Nil.					7,000 00	
Fairford and Partridge Crop River			4,000 00			
Expenditure, Thos. Guerin, pay lists, &c.	3,900 77					
Sundry payments, services	50 66					
				3,951 43	48 57	
General Repairs and Improvements—						
Balance from 1880-81		981 00				
Less amount lapsed 30th September		981 00				
Amount of Appropriation			1,000 00			
Expenditure, J. P. M. Lecourt, travelling	160 00					
Sundry payments, telegrams	223 39					
				383 39	616 61	
			12,000 00	4,334 82	7,665 18	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

6—19 ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NORTH-WEST TERRITORIES, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Saskatchewan River			20,000 00			
Expenditure—						
Thos Guerin, salary	492 00					
do rent	20 85					
do cleaning office	2 00					
do travelling	32 50					
Printing	69 63					
Sundry payments, services	97 50					
				714 48	19,285 52	
			20,000 00	714 48	19,285 52	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, BRITISH COLUMBIA, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
General Repairs and Improvements—						
Balance from 1880-81		676 14				
Total lapsed 30th September		676 14				
Amount of Appropriation			2,000 00			
Expenditure—						
Paid for use of scows	215 00					
Pay-list	165 25					
Sundry payments, copying	642 91					
				1,023 16	976 84	
Courtenay River—						
Amount of Appropriation			500 00			
Expenditure—						
Charter of str. "Maude"	454 80					
Wages	13 00					
Cartage of powder	1 25					
Carriage hire	4 00					
Rope	1 60					
				474 65	25 35	
Victoria Harbor—						
Amount of Ap4ropriation			6,500 00			
Expenditure—						
Pay-list	1,005 29					
Supplies	440 26					
Exploders	9 00					
Lumber	20 06					
Blacksmithing	77 35					
Hardware	1 83					
Rope	63 45					

Wood and coal	30 50					
Water	20 00					
Drainage	11 00					
Repairing air pump	4 00					
Legal services	3 25					
F. C. Gamble, disbursements	100 00					
				1,785 99	4,714 01	
			9,000 00	3,283 80	5,716 20	

RECAPITULATION.

Harbors and Rivers, Manitoba.						
Red River *a*			7,000 00		7,000 00	
Fairford and Partridge Crop River *b*			4,000 00	3,951 43	48 57	
General repairs and improvements *c*			1,000 00	383 39	616 61	
			12,000 00	4,334 82	7,665 18	
Harbors and Rivers, North-West Territories.						
Saskatchewan River			20,000 00	714 48	19,285 52	
Harbors and Rivers, British Columbia.						
General repairs and improvements			2,000 00	1,023 16	976 84	
Courtenay River			500 00	474 65	25 35	
Victoria Harbor			6,500 00	1,785 99	4,714 01	
			9,000 00	3,283 80	5,716 20	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Work not undertaken.
b. Not required.
c. Carried forward, 1882-83.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, GENERALLY, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Amount of Appropriation			6,000 00			
Expenditure—						
Stationery	358 64					
Travelling expenses	182 76					
Draughtsmen plans	146 00					
Express charges	1 85					
Snow shoes	9 20					
Instruments	2 90					
Hardware	15 00					
Freight	7 46					
Extra Messengers	117 50					
Copying	5,242 04					
				6,083 35		83 35
			6,000 00	6,083 35		83 35

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia	62,172 11	46,637 45	15,534 66	
Prince Edward Island	45,823 53	21.181 40	24,642 13	
New Brunswick	79,907 13	28,512 26	51,394 87	
Harbors and Rivers Generally, Maritime Provinces.	10,372 57	9,806 44	566 13	
Quebec	137,669 34	95,998 92	41,670 42	
Ontario	146,332 16	114,716 19	31,615 97	
Manitoba	12,000 00	4,334 82	7,665 18	
North-West Territories	20,000 00	714 48	19,285 52	
British Columbia	9,000 00	3,283 55	5,716 45	
Harbors and Rivers Generally	6,000 00	6,083 35	.....	83 35
	529,276 84	331,268 86	198,007 98	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
New Dredging Plant—						
Amount of Appropriation			14,200 00			
Expenditure—						
John Date, set of apparatus, each for dredges "Canada" and "St. Lawrence."		965 50				
D. & A. Campbell, contract for scows		2,000 00				
J. R. Arnoldi, travelling expenses		280 00				
				3,236 50	10,963 50	
Dredge Vessels, repairs—						
Amount of Appropriation		22,000 00				
Supplementary Vote		9,000 00				
			31,000 00			
Expenditure—						
Gratton & Allard, cabin on "Nipissing."	425 00					
do repairs on "Queen of Canada."	266 00					
Askwith & Neville, cabin for tug "Denis."	212 00					
Calvin & Son, timber	868 49					
Perley & Pattee, timber	466 17					
E D'Amour, hardware	108 93					
Seegmiller & Co., hardware	316 13					
C. Crabb, hardware	165 03					
Crystal & Black, repairing boiler	255 00					
George Graham, repairs to dredge "Challenge."	2,444 00					
Isaac J. Olive, contract, new hull, "New Dominion."	3,150 00					
John Date, weights for diving apparatus	30 00					
J. R. Arnoldi, travelling expenses	16 21					
Expenditure by McCordock & Seeley—						
On account of dredge "St. Lawrence."	3,766 73					
do "Cape Breton."	2,267 40					

do " Geo. McKenzie."	1,611 07				
do " Canada."	3,442 68				
do " New Dominion."	910 53				
do " Prince Edward."	1,000 46				
Advertising	101 78				
Expenditure by Hon. Mr. Trutch, British Columbia	2,113 65				
Sundry payments—					
Pay-list of staff	468 85				
Freight	14 15				
Repairing pump	40 67				
Hose	17 50				
Hoisting drum	78 48				
		.....	.....	24,556 91	6,443 09
Dredging, Nova Scotia, Prince Edward Island and New Brunswick—					
Amount of Appropriation	.....	.....	42,000 00		
Expenditure—					
Harrison & Burbridge, legal services	.....	223 93			
W. H. Tuck do	.....	318 50			
A. A. Stockton do	.....	185 50			
Expenditure by McCordock & Seely—					
On account dredge " New Dominion"	5,642 75				
do "St. Lawrence"	9,631 99				
do "Canada"	6,092 18				
do " Cape Breton "	6,689 39				
do " Prince Edward "	7,890 19				
do " Geo. McKenzie "	2,217 66				
On account Office Staff	2,832 00				
do Windsor, N.S., towing	150 00				
		41,146 16			
Sundry Payments—					
Printing	8 00				
Legal services	25 00				
		33 00			
			.....	41,907 09	92 91
Dredging, Quebec—					
Amount of balance from 1880-81	.....	3,440 23			
do Appropriation	.....	20,000 00			
			23,440 23		
Expenditure—					
Hickler & Co., service of dredge	952 00				
John Heney do	795 00				
W. J. Pope & Co. do	2,015 35				
H. J. Beemer do	375 00				
Laprairie Navigation Co., towing	110 00				
J. Simpson, wintering scows and dredges	225 00				
F. Clemow, coal	147 66				
G. R. Prowse, plumbing	28 29				
Carried forward	4,648 30	.....	110,640 23	69,700 50	17,499 50

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	4,648 30	.....	110,640 23	69,700 50	17,499 50	
Dredging, Quebec—*Concluded.*						
Expenditure—*Concluded.*						
Wm. Howe, painting	805 37					
Frothingham & Workman, hardware	81 70					
Geo. Brush, hardware	20 07					
J. R. Esmonde do	90 67					
E. D'Amour do	47 79					
Geo. Bailey do	79 98					
Thos. Birkett do	446 13					
Painting	7 06					
J. R. Arnoldi, travelling expenses	852 19					
do salary	370 00					
Sundry Payments—						
Pay-lists	8,115 98					
Freight	171 05					
Hardware	153 16					
Timber	81 57					
Coal and wood	280 14					
Towing	157 10					
Grease, oil, &c	188 32					
Travelling	236 58					
Disbursements	1,197 55					
		.....	.....	18,030 71	5,409 52	
Dredging—Ontario—						
Amount of Balance from 1880-81	.....	259 31				

do Appropriation		12,000 00	12,259 31			
Expenditure—						
James Murray, dredging	6,064 50					
C. Daly do	1,040 00					
A. E. Munson do	468 00					
Odette & Wherry, towing	445 00					
Geo. Marks & Co., wood	164 55					
A. McKinnon, meals	125 55					
J. R. Arnoldi, travelling	135 83					
do salary	390 00					
Sundry payments—						
Pay-list	1,008 77					
Travelling	100 89					
Fuel	20 00					
Services of Inspector	139 85					
Towing	73 00					
Engineer and Caretaker	304 33					
Clerk of Works	12 00					
Disbursements	237 83					
				10,730 10	1,529 21	
Dredging—British Columbia—						
Balance from 1880-81	2,454 72					
Less amount lapsed 30th September	2,294 72					
		160 00				
Amount of Appropriation		7,500 00	7,660 00			
Expenditure—						
Steamer "Sir J. Douglas," towing	190 37					
Hon. J. W. Trutch's cheques	8,151 17					
				8,341 54		681 54
Dredging, Generally—						
Balance from 1880-81	5,000 00					
Less amount lapsed 30th September	4,223 26					
		776 74				
Amount of Appropriation		5,000 00	5,776 74			
Expenditure—						
Odette & Wherry, towing	418 00					
W. F. MacCoy, legal services	494 26					
A. A. Stockton do	303 55					
Printing	87 51					
Disbursements, local officers	98 11					
Expenditure by McCordock & Seely	2,852 12					
Carried forward	4,253 55		136,336 28	106 802 85	24,438 23	681 54

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	4,253 55	.....	136,336 28	106,802 85	24,438 23	681 54
Dredging. Generally *o cluded.*						
Sundry payments—						
Pay-li t	267 78					
Hardware	9 09					
Repairs	73 52					
Sundry disbursements	20 35					
Draughtsmen	259 00					
	4,883 29					
Less—Refund	15 80	.....	.....	4,867 49	909 25	
			136,336 28	111,670 34	25,347 48	681 54

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Slides and Booms, generally—						
Amount of Appropriation	14,550 00					
Supplementary Vote, being compensation to Patrick McHale for damage to his land by the erection of a dam near the head of the Chats Slides, Ottawa River	435 00					
		.....	14,985 00			
Expenditure—						
St. Maurice Works—						
L. E. Gervais, labor, &c	1,702 26					
Advertising	132 11					
Printing	9 81					
		1,844 18				
Trent Works—						
Pay-list	.....	645 10				
Saguenay River Works—						
Pay-list	.....	682 40				
St. Maurice River Works—						
Advertising	.....	40 90				
Slides, generally—						
Pay-lists	.....	1,736 10				
Ottawa River Works—						
Patrick McHale, damage to land	.....	435 00				
Madawaska River Works—						
Wm. McKay, for timber	.....	4,317 81				
			.....	9,701 49	5,283 51	
			14,985 00	9,701 49	5,283 51	

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. P. GIBSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of ROADS AND BRIDGES, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Union Suspension Bridge, Ottawa, &c.—						
Amount of Appropriation	.....	4,000 00				
Supplementary Vote	.....	1,000 00				
			5,000 00			
Expenditure—						
George Crain, contract in full	4,890 00					
Advertising	22 80					
		.....	.....	4,912 80	87 20	
Metapedia Road—						
Supplementary Vote, to pay D. Fraser in full and final settlement of his claim (revote)	.....	.....	233 80			
Expenditure—						
D. A. Fraser, in full of all claims for keeping road in repair, 1st November, 1875, to 31st May, 1876	.....	.....	.....	223 80	10 00	
			5,233 80	5,136 60	97 20	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Land and Cable Telegraph Lines for the Sea Coasts and Islands of the Lower Rivers and Gulf of St. Lawrence and the Maritime Provinces, viz.:—						
Extension of the Coast Telegraph System of the Lower Rivers and Gulf of St. Lawrence, from Baie St. Paul to Bersimis, and branch to Chicoutimi—						
Amount of Appropriation	10,000 00					
Supplementary Vote to complete lines to Mille Vache and Maritime Provinces.	4,510 00					
		.....	14,510 00			
Expenditure—						
Frs. Gauthier, distributing poles	621 46					
J. U. Gregory, disbursements	69 32					
Indian Rubber Company, cables	834 70					
Sundry payments—						
Services	46 00					
Travelling expenses	12 25					
The Great North-Western Telegraph Co., construction of line	9,465 80					
do do instruments	627 30					
		.....	.....	11,676 83	2,833 17	
New Submarine Cable Route between Vancouver Island and Mainland, *viâ* Nanaimo and Point Grey—						
Amount of Appropriation	.....	.....	4,800 00			
Expenditure—						
Services of steamer "Sir James Douglas."	1,500 00					
Disbursements by Hon. J. W. Trutch	3,209 51					
		.....	.....	4,709 51	90 49	
Carried forward	4,709 51	.....	19,310 00	16,386 34	2,923 66	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	4,709 51	.....	19,310 00	16,386 34	2,923 66	
Semaphores to connect the Line of Telegraph between Canso and Halifax, east coast of Nova Scotia, with the islands off that coast—						
Amount of Appropriation	.....	.....	12,500 00			
Expenditure—						
T. Robinson, semaphores	2,702 19					
B. Batson, semaphores	900 00					
D. Shaw, freight on semaphores	223 75					
F. N. Gisborne, travelling expenses	200 00					
Advertising	18 90					
Sundry payments—						
Plan of semaphores	20 00					
Making do	75 50					
Freight	1 13					
Telegraph instructor	41 15					
Colored drawings	90 00					
Washers	8 61					
Translating specifications	5 00					
Travelling expenses	200 00					
	.....	.....	.....	4,486 23	8,013 77	
Telegraph Line to connect the Lighthouse at Port aux Basques with the Lighthouse and Telegraph Station at Cape Ray, Newfoundland—						
Amount of Appropriation	.....	.....	1,750 00			
Unexpended	.....	.....	.....	.....	1,750 00	
Laying Cable across Strait of San Juan de Fuca, from Beechy Bay, Vancouver Island, to Crescent Bay	.....	.....	2,500 00			
Amount unexpended	.....	.....	.....	.....	2,500 00	

Telegraph and Signal Service generally—					
Amount of Appropriation	5,000 00				
Supplementary Vote	2,500 00				
		....	7,500 00		
Expenditure—					
J. Frame, for instruments	291 54				
J. Stevenson, signal flags	33 58				
India Rubber Co., batteries	186 64				
J. R. Atchison, construction of loop line	536 78				
J. U. Gregory, disbursements	1,249 65				
do for services	150 00				
Printing	185 83				
Joseph Faulem, salary	116 67				
F. N. Gisborne, salary	729 20				
Sundry payments—					
Superintendent, Draughtsmen, &c.	893 32				
Telegrams	255 49				
Travelling	126 50				
Removing office	13 75				
Making stamp and engraving	19 00				
Telescope, &c.	76 30				
Chemicals	42 03				
Repairing flagstaff	3 00				
Code lists	5 00				
Freight	33 91				
Printing	3 25				
Extra Clerk	80 00				
Sundry disbursements	272 72				
Spottiswoode & Co., code lists	23 36				
The Great North-Western Telegraph Co., fishery bulletins	1,500 00				
D. Davidson. funnel and flag sheets	22 88				
Reynolds & Son, telescopes	281 29				
Stationery	122 58				
		.....	.....	7,254 27	245 73
			43,560 00	28,126 84	15,433 16

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, TELEGRAPHS, &c., for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.		—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
						Less than Estimated.	More than Estimated.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
DREDGING—							
New Dredging Plant	a			14,200 00	3,236 50	10,963 50	
Dredge Vessels, repairs	a			31,000 00	24,556 91	6,443 09	
Nova Scotia, Prince Edward Island, New Brunswick				42,000 00	41,907 09	92 91	
Quebec	a			23,440 23	18,030 71	5,409 52	
Ontario	a			12,259 31	10,730 10	1,529 21	
British Columbia	b			7,660 00	8,341 54		681 54
Generally	c			5,776 74	4,867 49	909 25	
				136,336 28	111,670 34	24,665 94	
SLIDES AND BOOMS, GENERALLY	a			14,985 00	9,701 49	5,283 51	
ROADS AND BRIDGES	c			5,233 80	5,136 60	97 20	
TELEGRAPHS—							
Telegraph extension, Baie St. Paul to Bersimis and Chicoutimi	a			14,510 00	11,676 83	2,833 17	
British Columbia Submarine Cable, Vancouver and Mainland	c			4,800 00	4,709 51	90 49	

Semaphores, Maritime Provinces	*a*	.....	.....	12,500 00	4,486 23	8,013 77
Telegraph to connect Port aux Basque and Cape Ray	*c*	.....	.....	1,750 00	.....	1,750 00
Laying Cable across Strait of San Juan	*c*	.....	.....	2,500 00	.....	2,500 00
Telegraph and Signal Service, generally	*c*	.....	.....	7,500 00	7,254 27	245 73
				43,560 00	28,126 84	15,433 16

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON,

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a. Amount carried forward to 1882-83.
b. Amount appropriated insufficient to cover expenses
c. Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—INCOME—*Continued*

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Miscellaneous Works not otherwise provided for—						
Balance brought from 1880-81	1,936 55					
Less—Amount lapsed 30th September	192 21					
		1,744 34				
Amount of Appropriation		10,000 00				
			11,744 34			
Expenditure—						
T. E. Normand, contract	3,300 00					
A. Reaume, timber	302 70					
J. Soulière, jun , moving boulders	179 18					
T. Guerin, salary and disbursements	301 75					
J. McG. Roney, repairing on bridge	400 00					
Pay-list	200 00					
Sundry payments—						
Hardware	40 32					
Travelling expenses	13 50					
Making plans	50 00					
Inspector	145 00					
Legal services	50 00					
Sundry disbursements	750 00					
Pay-lists	4,387 79					
				10,120 24	1,624 10	
Surveys and Inspections—						
Balance from 1880-81	771 05					
Amount of Appropriation	25,000 00					
Supplementary vote	1,500 00					
			27,271 05			

Expenditure—					
National Manufacturing Co., tents	294 60				
H. F. Perley, theodolite	180 00				
Hearn & Harrison, instruments	173 75				
Roger & Chernoviz, books	118 68				
J. McIntosh, hardware	718 38				
E. G. Laverdure, hardware	15 90				
Quebec and Lévis Towing Co., services of steamer	2,150 00				
Thomas Guerin, disbursements	2,169 80				
E. P. Bender, travelling expenses	153 00				
R. Steckel do	122 59				
Richard & Larose, blankets	45 00				
J. Charette, labor	103 93				
C. Davreau, printing	110 00				
C. F. Roy, Engineer	345 00				
J. E. Boyd, travelling expenses	18 00				
F. C. Gamble, disbursements	40 00				
J. W. Trutch do	781 89				
Printing	64 57				
Stationery	641 76				
Sundry payments—					
Travelling expenses	2,396 80				
Engineers and draughtsmen	2,193 15				
Pay-lists	9,851 57				
Hardware	343 41				
Rent	222 19				
Provisions	342 28				
Sundry disbursements	3,463 84				
				27,060 09	210 96
Arbitrations and Awards—					
Balance from 1880-81		837 69			
Less—Lapsed 30th September		337 69			
		500 00			
Amount of Appropriation		5,000 00			
Expenditure—			5,500 00		
James Cowan, services as Arbitrator	1,000 00				
Hon. J. Buchanan do	1,000 00				
do travelling expenses	200 00				
Chas. Thibault, services as Secretary	1,200 01				
B. L. Doyle, legal services	397 12				
J. N. Ritchie do	100 00				
Sundry payments—Telegrams	4 38				
				3,901 51	1,598 49
Fort Dufferin, Negro Point, N.B.—					
Amount of Appropriation			5,000 00		
Expenditure—Advertising				48 38	4,951 61
Carried forward			49,515 39	41,130 22	8,385 16

PUBLIC WORKS—INCOME—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			49,515 39	41,130 22	8,385 16	
Military Works and Buildings, repairs, improvements and construction of—						
Amount of Appropriation	35,682 00					
Supplementary vote to cover balance of contract for machiney for Cartridge Factory	1,000 00					
			36,682 00			
Expenditure—						
J. Waddell, contract	1,908 00					
A. Rousseau do	1,500 00					
Henry Hatch do	3,391 23					
N. Piton do	2,420 00					
Carrier, Lane & Co., hardware	4,418 79					
J. Muckleston & Co. do	36 11					
R. M. Horsey do	53 85					
W. M. Drennan do	20 65					
W. Allan, plumbing	234 15					
J. G. Baston do	306 41					
B. Leonard, painting	274 47					
T. McMahon do	130 53					
W. McRossie, timber	57 74					
W. B. & S. Anglin, timber	195 83					
M. Martin, fencing	498 00					
G. Newlands & Son, repairs	1,539 28					
Sam Jenkins do	182 00					
John McMahon do	506 00					
Thos. Overend do	1,681 00					
Grant & Golly do	1,474 03					

Power & Son, labor	676 02					
Alphonse Raza, Architect	221 25					
Jos. Mathieu, furniture	356 55					
Travelling expenses	27 25					
Printing	5 80					
Advertising	26 40					
Sundry payments	1,120 87					
				23,262 21	13,419 79	
			86,197 39	64,392 43	21,804 96	

RECAPITULATION.

Miscellaneous Works not otherwise provided for *a*			11,744 34	10,120 24	1,624 10	
Surveys and Inspections *c*			27,271 05	27,060 09	210 96	
Arbitrations and Awards *c*			5,000 00	3,901 51	1,098 49	
Fort Dufferin, Negro Point, N.B *a*			5,000 00	48 38	4,951 62	
Military Works and Buildings *a*			36,682 00	23,262 21	13,419 79	
			85,697 39	64,392 43	21,304 96	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined.
J. H. P. GIBSON.

a. Carried forward 1882-83.
c. Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—EXPENDITURE.

LIST of payments for ADVERTISING on account of Department of Public Works.

	$ cts.
Aylmer Times	84 87
Arnprior Chronicle	10 60
Albert Maple Leaf	17 88
Arnprior Canadian Times	10 45
Brantford Courier	52 80
Belleville Intelligencer	50 26
Berlin News	82 04
Bryson—Pontiac Advance	4 20
Brantford Telegram	59 34
Bradford Witness	36 20
Brampton Conservator	10 64
Berthier La Rivière Nord	4 94
Carleton Place Central Canadian	47 78
Chatham World	25 77
Cobourg Sentinel Star	25 42
Chatham Star	28 00
Clinton—Huron Record	8 60
Collingwood Messenger	3 80
do Enterprise	10 08
Cornwall Reporter	12 00
Charlottetown Examiner	30 30
do Presbyterian	18 90
Chatham Planet	10 50
Dundas Standard	8 36
Digby Courier	8 00
Emerson International	19 80
Eganville Enterprise	12 64
Exeter Times	17 06
Fredericton Capital	58 40
do Reporter	63 60
do Farmer	41 60
Guelph Herald	158 20
Glengarry Times	4 60
Goderich News	17 54
do Star	29 76
Halifax Herald	83 50
Hull Despatch	143 79
Hamilton Spectator	118 05
Halifax Watchman	9 60
do Mail	22 40
Hastings Star	5 32
Hopewell Maple Leaf	24 30
Halifax Church Guardian	5 70
do New Era	35 10
Joliette Gazette	22 24
Keenansville Sentinel	11 02
Kingston Daily News	91 84
Kincardine Standard	26 64
Lévis Le Quotidien	54 98
Listowel Perth Volksfriend	9 20
Lunenburg Progress	2 80
Listowel Standard	9 20
Carried forward	1,760 61

	$ cts.
Brought forward	1,760 61
Legal News	7 20
London Free Press	18 70
do Herald	50 70
Lindsay Warder	12 24
London Catholic Record	28 00
Liverpool Times	4 94
Montreal Le Courrier	238 05
do Gazette	315 20
do Le Monde	165 54
do Post	189 60
do La Minerve	197 85
do Journal of Commerce	30 20
do Shareholder	222 30
do Illustrated News	38 20
do Spectator	50 30
Morrisburg Courrier	11 76
Mitchell Advocate	38 44
Mount Forrest Advocate	3 80
Moncton Times	72 68
Milton News	5 20
Nicolet Le Message	27 84
New Westminster D. P. Herald	16 80
North Sydney Herald	2 56
New Westminster Mainland Guardian	22 00
Newcastle Advocate	33 98
Ottawa Herald	272 55
do Citizen	287 75
do Orange Lily	88 54
do Le Canada	220 75
do Industrial World	88 00
Oshawa Vindicator	3 90
Owen Sound Times	8 40
Pembroke Standard	29 64
Pontiac Advance	3 80
Port Hope Times	12 48
Peterborough Review	8 00
Palmerston Telegraph	8 16
Portage La Prairie Marquette Rev.	16 56
do Tribune	21 80
Petrolia Petroleum Advertiser	10 32
Prescott Messenger	6 40
Picton Standard	3 52
Paris Star	4 18
Peterborough Times	27 36
Port Elgin Busy Times	7 84
Quebec L'Evenement	84 64
do Chronicle	175 05
do Le Journal	163 55
do Le Nouvelliste	133 80
do La Canadien	144 55
do Budget	27 69
do Courrier de Montmagny	51 40
do Courrier du Canada	161 35
do Morning Chronicle	72 75
Carried forward	5,709 42

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—EXPENDITURE—*Concluded.*

LIST of payments for ADVERTISING on account of Department of Public Works.

	$ cts.
Brought forward	5,709 42
Quebec Daily Telegraph	138 55
do Le Cultivateur	30 90
Rapid City Standard	21 40
Richmond Guardian	3 60
Richmond Hill Herald	12 76
Sackville Post	8 00
Stellarton Trades Journal	2 50
St. John, N.B., Daily News	150 25
do Weekly Sun	9 20
do Intelligencer	29 10
do Christian Visitor	21 20
St. Johns, Que., Daily News	10 92
St. Jean Voix du Peuple	29 70
do Echo d'Iberville	10 79
St. Jérôme Le Nord	4 94
St Catharines' Visitor	7 60
St. Stephen Courrier	44 50
St. Anne Gazette	5 60
St. Mary's Journal	4 40
St. Thomas' Times	15 28
St. Andrews' Pilot	21 76
St. Hyacinthe Le Courrier	31 84
St. Catharines' Journal	8 36
Sherbrooke Pioneer	19 94
Sorel Le Sorelois	55 96
Stratford Herald	11 96
Sherbrooke Gazette	4 94
Stratford Times	52 22
Seaforth Sun	4 60
Sarnia Canadian	31 12
Sydney, C.B., Advocate	15 76
Summerside Progress	12 55
Carried forward	6,541 35

	$ cts.
Brought forward	6,541 35
Sorel News	24 37
Strathroy Dispatch	9 12
Shediac Acadian	65 52
Toronto Mail	259 60
do National	136 90
do Monetary Times	8 00
do Grip	8 00
do Irish Canadian	71 40
do Advertiser	8 40
do Sentinel	17 10
do Evening News	113 68
do Telegram	85 60
do Evangelical Churchman	1 75
Three Rivers Le Constitutionel	73 95
Truro Sun	13 04
Three Rivers Journal	73 95
Thornbury Standard	3 80
Victoria Colonist	22 00
do Standard	22 00
Watford Guide News	9 12
Welland Telegraph	6 30
Windsor Review	49 80
Woodstock Free Press	18 18
Windsor Mail	3 44
West Lynne Manitoba Times	25 12
Wingham Advance	4 60
Winnipeg Times	44 72
Yorkville News	13 80
do Times	4 20
Yale Inland Sentinel	8 00
	7,746 81

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

OCEAN AND RIVER SERVICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Expended.	Granted.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
DOMINION STEAMERS.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Maintenance and repairs of steamers "Napoleon III," "Newfield," "Druid," "Glendon," "Sir James Douglas," and "Northern Light" ..... *a*	114,590 88	.....	120,000 00			
LESS—Refunds	11,550 58	.....	.....	103,040 30	16,959 70	
Amount received for the maintenance of a steamer in place of the "Lady Head," "La Canadienne"	.....	15,000 00				
Supplementary	.....	12,000 00	27,000 00	26,965 40	34 60	
To provide for the expenses in connection with the training ship "Charybdis" ..... *b*	.....	.....	12,000 00	5,350 03	6,649 97	
Examination of Masters and Mates ..... *c*	.....	.....	4,250 00	3,982 01	267 99	
For purchase of life-boats, life-preservers, and rewards for saving life ..... *d*	.....	.....	3,000 00	2,213 01	787 99	
To provide for investigations into wrecks and casualties, and collection of information relating to disaster to shipping ..... *e*	.....	.....	1,500 00	863 19	636 81	
Expenses in connection with Canadian registration of shipping ..... *f*	.....	500 00				
Supplementary	.....	1,901 59	2,401 59	2,013 28	388 31	
Montreal Water Police and Quebec River Police	.....	35,500 00				
Supplementary	.....	7,000 00	42,500 00	42,316 56	183 44	
Removal of obstructions in navigable rivers ..... *g*	.....	.....	1,500 00	1,116 51	383 49	

Revenue—	
Dominion Steamers	$16,744 60
Masters and Mates	1,866 44
Harbor Police	21,420 33
Total	40,031 37

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
Geo. C. Bolton.

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a. Estimate approximate. It will be observed that the expenditure was reduced by the sum of $11,550.88, $9,000.00 of which sum was for the expenses of the "Newfield" while employed in cable service, and $2,550.59 expended for the "Sir James Douglas" while similarly employed in British Columbia, and which sums were repaid by Public Works Department.

b. Balance expended since the close of the fiscal year. Pending the adjustment of some accounts in connection with the "Charybdis," their payment was held in abeyance.

c. d, e, f. g. Estimate approximate.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

OCEAN AND RIVER SERVICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Details of Expenditure Dominion Steamers—				
"Napoleon III."	.....	28,168 52		
"Druid"	.....	16,755 46		
"Newfield."	27,579 83			
LESS—Refunds	9,000 00			
		18,579 83		
"Glendon."	.....	7,119 91		
"Northern Light."	.....	23,911 97		
"Sir James Douglas."	11,055 19			
LESS—Refunds	2,550 58			
		8,504 61		
Maintenance and repairs of "La Canadienne."	.....	26,965 40		
To provide for expenses in connection with the training ship "Charybdis."	.....	5,350 03		
Total Dominion Steamers	.....	135,355 73		
Mail Subsidies (under Vote)—				
Steam communication between St. John and Halifax, *viâ* Yarmouth	10,000 00	10,000 00		
Steam communication on Lakes Huron and Superior	10,000 00	10,000 00		
Steam service between San Francisco and Victoria	17,640 00	17,640 00		
Steam communication with the Magdalen Islands *a*	7,800 00	5,100 00	2,700 00	
Steam communication between Grand Manan, N.B., and the main land *b*	3,000 00	990 00	2,010 00	
Subsidy to steamers between Canada and Brazil and West India Islands *c*	50,000 00	12,166 67	37,833 33	
Subsidy to steamers between Liverpool and St. John, and Liverpool and Halifax *d*	25,000 00	.....	25,000 00	
Subsidy to steamer between France and Quebec *e*	50,000 00	.....	50,000 00	
Intercolonial Railway, for carrying mails between Campbelltown and Gaspé	8,000 00	8,000 00		
Steamers carrying mails between Mulgrave and East Bay	6,000 00	6,000 00		
Steamers carrying mails between Cape Canseau and Port Hood	2,000 00	2,000 00		
Steamers carrying mails between Halifax and Murray Bay and Charlottetown	3,000 00	3,000 00		
Steamers carrying mails between Halifax and St. Pierre	2,000 00	2,000 00		
Subsidy to steamers between Prince Edward Island and Great Britain, 5 voyages	7,500 00	7,500 00		
Authorized by Statute—				
Yearly subsidy to Montreal Ocean Steamship Co. (36 Vic., cap. 33)	126,533 33	126,533 33		
	328,473 33	210,930 00		
Expenditure less than granted	.....	.....	117,543 33	

I certify that this account has been examined under my directions, and is correct.

Examined,
GEO. C. BOLTON.

J. L. McDOUGALL,
Auditor-General.

POST OFFICE DEPARTMENT, CANADA,
OTTAWA, 1st December, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 1st instant, enclosing a statement of expenditure made by this Department on account of mail subsidies, and asking to be supplied with the reasons for the difference between the appropriation and the expenditure under them.

In reply, I beg to inform you with reference to the item of $2,700 (*a*), that a portion of this service was performed by schooner, which was necessarily not so expensive as that performed by steamer. As regards the sum of $2,010 (*b*), in this case a steamer of the class intended was not provided by the contractor. The cost was therefore less than was anticipated.

The difference (*c*) of $37,833.33 arose owing to the fact that this service did not go into operation as early as was intended; and with respect to the items of $25,000 (*d*), and $50,000 (*e*), the Government was not able to carry out these services as contemplated.

I have the honor to be, Sir,

Your obedient servant,

WILLIAM WHITE,

Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LIGHTHOUSE AND COAST SERVICE.

ACCOUNT of the sums expended, compared with the sums granted, for the Year ending 30th June, 1882, showing the surplus or deficit upon each sub-head Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries and Allowances of Lighthouse Keepers. *a*	159,456 00	153,998 61	5,457 39	
Agencies, rents and contingencies..... *b*	20,000 00	17,580 98	2,419 02	
Maintenance and repairs to lights, fog-whistles, buoys, beacons, humane establishments and provision depots..... *c*	260,000 00	242,721 24	17,278 76	
To provide for the maintenance by the Harbor Commissioners, of Montreal, of buoys and beacons in the Port of Montreal.....	7,000 00	7,000 00		
Cape Race Light ..... $900 00 Supplementary 300 00	1,200 00	1,197 43	2 57	
Completion and construction of lighthouses and fog alarms ..... *d*	40,000 00	39,387 37	612 63	
To complete construction of a new lighthouse on Sands Head, entrance to Fraser River, B.C... *e*	8,000 00	6 90	7,993 10	
	495,656 00	461,892 53	33,763 47	
Less than Estimated.....	.....	.....	33,763 47	

Revenue from Lighthouse and Coast Service..... $4,263 99

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

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a. Consequent upon the amounts voted for Fraser River Light (owing to its non-completion) and that voted "to provide keepers for new lights and re-adjusting salaries of those already appointed," not being drawn upon.

b. Expenditure on account of rents and contingencies at Halifax, St. John and British Columbia less than estimated.

c. Can only be approximate.

d. Works in progress at the close of fiscal year, amount unexpended brought forward by O. C.

e. Amount not required owing to delay of contractor in proceeding with work.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

LIGHTHOUSE AND COAST SERVICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Details of Expenditure.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries and Allowance of Lighthouse Keepers—				
Above Montreal	.....	34,947 44		
Montreal District	.....	7,004 00		
Below Quebec	.....	33,750 76		
New Brunswick	.....	22,347 39		
Nova Scotia	.....	45,564 48		
Prince Edward Island	.....	5,034 54		
British Columbia	.....	5,350 00		
		153,998 61		
Agencies, Rents and Contingencies—				
Quebec	.....	6,450 56		
New Brunswick	.....	3,305 12		
Nova Scotia	.....	4,056 77		
Prince Edward Island	.....	1,705 69		
British Columbia	.....	2,062 84		
		17,580 98		
Maintenance and Repairs—				
Above Montreal	.....	36,101 06		
Montreal District	.....	7,639 05		
Below Quebec	.....	50,897 34		
New Brunswick	.....	40,420 50		
Nova Scotia	.....	87,027 47		
Prince Edward Island	.....	10,244 99		
British Columbia	.....	10,390 83		
		242,721 24		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—*Continued.*

FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries and Disbursements of Fishery Overseers and Wardens.					
Ontario..... *a*	12,500 00				
Supplementary..... *a*	541 65				
		13,041 65	11,729 77	1,311 88	
Quebec..... *a*	.....	15,000 00	14,819 22	180 78	
Nova Scotia..... *a*	15,500 00				
Supplementary..... *a*	1,000 00				
		16,500 00	16,479 41	20 59	
New Brunswick..... *a*	.....	12,000 00	12,284 82	.....	284 82
Prince Edward Island..... *a*	.....	3,000 00	2,756 48	243 52	
British Columbia..... *a*	.....	2,000 00	1,599 08	400 92	
Manitoba..... *a*	.....	1,000 00	808 55	191 45	
Total, salaries and disbursements.....		62,541 65	60,477 33	2,349 14	284 82
Fish-breeding, fishways and oyster beds..... *b*	30,000 00				
Supplementary..... *b*	2,000 00				
		32,000 00	31,244 29	755 71	
Legal and incidental expenses connected with Fisheries..... *c*	.....	800 00	809 89	.....	9 89
Advertising..... *d*	.....	1,000 00	169 20	830 80	
Total expenditure.....	.....	96,341 65	92,700 71	3,935 65	294 71

Revenue from Fisheries..... $23,687 71

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined.
GEO. C. BOLTON.

a. The above expenditure is contingent upon the expenses incurred by the Fishery Officers in the performance of their duties, and some latitude must, in consequence, be provided for in taking the estimate.
b. Estimate approximate, whole amount not required.
c. Estimate approximate, vote insufficient.
d. Estimate approximate, whole amount not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

SCIENTIFIC INSTITUTIONS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Observatories—					
Quebec	.....	2,400 00	2,270 68	129 32	
Toronto	4,800 00				
Supplementary	401 39				
		5,201 39	5,101 29	100 10	
Kingston	.....	500 00	500 00		
Montreal	.....	500 00	500 00		
New Brunswick	1,200 00				
Supplementary	449 81				
		1,649 81	1,592 10	57 71	
Grant to Meteorological Observatory, including instruments and cost of telegraphing warnings	.....	37,500 00	37,500 00		
Total Grant	.....	47,751 20			
Total Expenditure	.....	.....	47,464 07		
Expenditure less than Grant	.....	.....	.....	287 13	

NOTE.—Except in the cases of the grants to Kingston and Montreal, which are specific, the estimates for the above services can only be approximate.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MARINE HOSPITALS AND SICK AND DISTRESSED SEAMEN.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Marine Hospitals—				
Marine and Immigrant Hospital	20,000 00	19,938 12	61 88	
St. Catharines Hospital, Ont. $500 00				
Kingston do 500 00	1,000 00	1,000 00		
Hospitals, &c., in the Provinces of Quebec, Nova Scotia, New Brunswick, Prince Edward Island and British Columbia	35,000 00	28,387 80	6,612 20	
Distressed Seamen—				
Expenses for Shipwrecked and Disabled Seamen	8,000 00	3,774 65	4,225 35	
	64,000 00	53,100 57	10,899 43	.....
Details of Expenditure.				
Marine and Immigrant Hospital—				
Quebec	.....	19,938 12		
St. Catharines, Ont.	.....	500 00		
Kingston do	.....	500 00		
Hospitals in the Provinces—				
Quebec	.....	3,368 34		
Nova Scotia	.....	11,0[illegible]8 21		
New Brunswick	.....	8,873 77		
Prince Edward Island	.....	1,928 15		
British Columbia	.....	3,162 01		
Hospitals Generally, printing	.....	7 32		
Shipwrecked and Distressed Seamen	.....	3,774 65		
	.....	53,100 57	.....	.....

Revenue from Marine Hospitals	$2,900 67	
do Sick Mariners Fund	45,914 77	
		$48,815 44

NOTE.—Except in the cases of the grants to the Kingston and St. Catharines Hospitals, which are specific, the estimates for the above services can only be approximate.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

STEAMBOAT INSPECTION.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Inspectors and Contingencies	15,000 00	14,835 97	164 03	
Total Grant.....	15,000 00			
Total Expenditure	.....	14,835 97		
Expenditure less than Grant	.....	.....	164 03	

Revenue from Steamboat Inspection $15,277.78

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
GEO. C. BOLTON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

SUPERINTENDENCE OF INSURANCE COMPANIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts	$ cts.
Salary of Superintendent of Insurance—38 Vic., cap. 20, sec. 23	4,000 00	4,000 00		
To meet expenses in connection with the Superintendence of Insurance Companies	6,000 00			
Salaries		4,525 00		
Travelling expenses, J. B. Cherriman		42 60		
Subscription to newspapers		61 57		
Telegraphing and rent of telephone		50 41		
Contingencies		27 10		
Printing, binding, &c		212 68		
Stationery		153 51		
Total Expenditure		5,072 87		
Balance unexpended			927 13	

Revenue from Insurance Inspection for the fiscal year ended 30th June, 1882..... $9,315.44

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

OFFICE OF THE SUPERINTENDENT OF INSURANCE,
OTTAWA, November 17, 1882.

SIR,—I have the honor to return herewith the statement of receipts and expenditures.

In explanation of the item "Revenue, $9,315.44," I beg to remark that an annual contribution is made by the licensed companies towards defraying the expenses of this office; an assessment being made by me, under instructions from the Minister of Justice, upon each company proportionally. For this purpose the expenses of the office are made up for the year ending 31st March (that being the date at which the renewal of the insurance licenses takes place), and the payment of the assessment falls into the next financial year.

Thus the expenses of the office for the year ended 31st March, 1881, amounted to $9,285.35, the whole of which was assessed upon the companies, and was paid in the financial year 1881-82. In addition to this a sum of $30.09 was received for special valuations, making the total revenue of $9,315.44 as above stated.

In the expenditure the item for "travelling expenses" includes only a portion of that proper to the office-year, the greater portion having fallen into the previous financial year, which accounts in part for the unexpended balance.

I have the honor to be, Sir,
Your obedient servant,

J. B. CHERRIMAN,
Superintendent of Insurance.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for the Fiscal Year ended 30th June, 1882—Continued.

SUBSIDIES TO PROVINCES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended the 30th June, 1882, showing the surplus or deficit upon each sub-head.

Service.	Authority.	—	Expenditnre.	—
		$ cts.	$ cts.	$ cts.
Ontario—				
Allowance for Government	B.N.A. Act, s. 118		80,000 00	
80 cents a head on 1,396,091, population in 1861	do		1,116,872 80	
				1,196,872 80
Quebec—				
Allowance for Government	do		70,000 00	
80 cents a head on 1,111,566, population in 1861	do		889,252 80	
				959,252 80
Nova Scotia—				
Allowance for Government	do		60,000 00	
80 cents a head on 400,000 (population in 1881, 449,585)	do		320,000 00	
Interest on balance of debt	do s. 116		4,145 96	
				384,145 96
New Brunswick—				
Allowance for Government	do s. 118		50,000 00	
80 cents a head on 321,129, population in 1881	do		256,903 20	
Indemnity for loss of export duty on lumber	36 V., c. 41		150,000 00	
			456,903 20	
Less—Interest on over-drawn debt	B.N.A. Act, s. 115		1,493 43	
				455,409 77
Manitoba—				
Allowance for Government, to 31st December, 1881, half-year	33 V., c. 3, s 25	15,000 00		
do do 30th June, 1882 do	45 V., c. 5	25,000 00		
			40,000 00	
40 cents on 17,000, estimated population in 1870	33 V., c. 3, s, 25	6,800 00		
40 do 150,000 do (population 1881, 65,954)	45 V., c. 5	60,000 00		
			66,800 00	
Additional grant to reach $ 90,000.00, 1st half-year	39 V., c. 3	13,373 48		
do do 105 653.04 do	42 V., c. 2	7,826 52		
			21,200 00	

Indemnity for want of public lands for 2nd do	45 V., c. 5		22,500 00	
Interest on balance of debt	33 V., c. 3, s. 24		12,570 86	
				163,070 86
British Columbia—				
Allowance for Government	O.C. Windsor, 16th May, 1871		35,000 00	
80 cents on 60,000, estimated in 1871 (population in 1881, 49,459)	do do		48,000 00	
Compensation for lands for Canadian Pacific Railway	do do		100,000 00	
Interest on balance of debt	do do		24,366 33	
				207,366 33
Prince Edward Island—				
Allowance for Government	do 26th June, 1873		30,000 00	
80 cents on 108,928, population in 1881	do do		87,142 40	
Compensation for want of Crown Lands	do do	45,000 00		
Less—Interest on advances to P.E.I. Government for purchase of lands	do do	36,926 64		
			8,073 36	
Interest on balance of debt	do do		39,665 20	
				164,880 96
Total Expenditure for Subsidies to Provinces				3,530,999 48
Estimate for Subsidies, 1881-2				3,457,525 60
Excess of Expenditure over estimate				73,473 88

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

FINANCE DEPARTMENT, November 20, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of to-day's date, enclosing statement of expenditure for past fiscal year for "Subsidies to Provinces" (which I re-enclose to you, herewith), and asking for an explanation, why the expenditure exceeded the estimate. In reply, I have the honor to inform you that the increased expenditure is largely made up by the increase of the allowance granted to the Province of Manitoba, by the Act of last Session, and that in the case of the other Provinces, affected by the re-arrangement in connection with the Census of 1881, there does not appear to have been a sufficient estimate made for their probable requirements.

I have the honor to be, &c.,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

GEOLOGICAL SURVEY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Unexpended balance of appropriation of 1880-81, carried forward by Order in Council of 27th July, 1881	311 14				
Supply Act, 1881-82	50,000 00				
Supplementary, 1881-82	14,409 46				
		64,720 60	64,554 33	166 27	
Summary of Expenditure—					
Salaries			25,627 80		
Wages of Assisstants			4,348 46		
Library—					
Books, &c., purchased		174 55			
do from Executor of late Sir Wm. Logan		3,000 00			
			3,174 55		
Instruments purchased from Executor of late Sir Wm. Logan		1,500 00			
Instruments purchased		51 32			
do repairs of		72 31			
			1,623 63		
Publication of map and report		11,241 87			
Less—Advance from appropriation, 1880-1881		2,500 00			
			8,741 87		
Printing (Queen's Printer)			1,722 60		
Stationery			611 89		
Removal of survey			1,516 70		
Museum—					
Fitting up		1,478 17			
Specimens		825 33			
Fuel and laboratory		777 10			
Sundry disbursements		1,026 89			
			4,107 49		
Explorations—					
As per returns of Explorers		14,144 85			
Less—Advances from appropriation, 1880-81	5,060 66				
Less—Refund duty paid by Dr. Dawson	322 46				
		5,383 12			
		8,761 73			
Add advances to Explorers and others on account of 1882-83—					
R. G. McConnell	725 00				
R. W. Ells	700 00				
Amos Bowman	600 00				
Carried forward	2,025 00	8,761 73	51,474 99		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

GEOLOGICAL SURVEY—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	2,025 00	8,761 73	51,474 99		
Explorations—*Concluded.*					
Advances to Explorers—*Concluded.*					
A. S. Cochrane.....	525 00				
Robert Bell.....	500 00				
A R. C. Selwyn.....	327 61				
Wallace Broad.....	300 00				
John Macoun.....	300 00				
Hugh Fletcher.....	240 00				
T. C. Watson.....	100 00				
		4,317 61			
			13,079 34		
Total Expenditure.....	.....	.....	64,554 33		

NOTE.—$2,083.04 deposited by the Accountant of the House of Commons in August, 1882, for copies of reports furnished during the Session of 1882, was credited to Appropriation for Geological Survey for 1882-83; an Order in Council having been passed 28th June, 1882, carrying forward the unexpended balance of the Appropriation for 1881-82.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

OTTAWA, February 4, 1882.

SIR,—Your accounts for the six months which ended on the 31st December, have been examined in this office, and I beg to make the following remarks upon them :

All the window sashes and other articles required to complete the permanent structure should be charged to the vote for the building.

I think it is the intention of the Government that all fuel and furniture should be purchased by the Public Works Department, even if the sums disbursed for these are paid out of your own vote.

The water rates ought to be covered by the general agreement with the Government to supply the Parliamentary Buildings.

All stationery should be purchased through the Stationery Office; and printing, binding and lithographing should be ordered through the Queen's Printer.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

A. R. C. SELWYN, Esq.,
Director of Geological Survey.

OTTAWA, September 7, 1882.

SIR,—I enclose herewith a copy of a letter from the Department of Public Works from which it would appear that the water supply of the Geological Museum is paid for by the annual allowance of $12,000 to the Corporation of the City of Ottawa.

This allowance has been paid from the 1st July, 1881.

I observe that you have made payment for rates subsequent to that date, and I would ask you to have the amounts paid refunded by the Corporation and deposited to the credit of the Receiver-General.

It is very desirable that this should be done as soon as possible that the deductions may be made from the accounts 1881-82.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

A. R. C. SELWYN, Esq.,
Director Geological Survey, Ottawa.

$85.50 the amount paid to the Corporation was refunded, and deducted from the expenditure for 1881-82.

OTTAWA, September 14, 1882.

Geological Survey.

SIR,—I observe, on examination of your accounts, that a payment of $4,500 was made by you on 7th June last, to E. R. Grant executor to the estate of the late Sir William E. Logan, in full payment of claim for books and instruments furnished during the period from 8th May, 1846, to 28th May, 1875.

The accounts furnished are for instruments, &c.....	$3,691 02
Books, &c.....	2,093 72
	$5,783 74

Would you inform me, what examination was made of these accounts, how the amount paid was arrived at, what evidence was furnished of its correctness and that no part of it was previously paid, and whether any Order in Council has been passed authorizing the payment.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

ALFRED R. C. SELWYN, Esq.
Director Geological Survey, Ottawa.

OTTAWA, September 19, 1882.

SIR,—In the absence of Dr. Selwyn I have the honor to acknowledge the receipt of your letter of the 14th instant, relative to the claims of the estate late Sir W. E. Logan.

I now enclose you copies of the following correspondence which I trust will give the desired information.

Letter with memorandum of accounts from Dr. Selwyn to Colonel Dennis, dated 5th March, 1880.

Letter from Colonel Dennis to Dr. Selwyn, dated 10th March, 1880.

Letter from Colonel Dennis to Dr. Selwyn, dated 26th February, 1881.

Letter from Colonel Dennis to Dr. Selwyn, dated 5th March, 1881.

Letter from Dr. Selwyn to Mr. G. R. Grant, dated 14th March, 1881.

I am not aware of any special Order in Council, having been passed, beyond the Supplementary Vote, 1881-82, in which the claim of Sir William's estate was provided for by a sum of $4,500.

I have the honor to be, Sir,
Your obedient servant,

JOHN MARSHALL,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

March 3, 1880.

(Memo.—Account No. 2.)

Estate of Sir W. E. Logan.

This account gives in detail a portion of Sir W. E. Logan's expenditure for instruments from 1847-1875, and includes charges on importations, repairs, &c.; the total amount is $3,691.02.

There are some instruments charged for in the account which are not now in the possession of the survey, and which cannot be traced, while there are about an equal number on hand which are not charged for. There are some which are of very little value, and now of no use for the purposes of the survey.

After carefully going over all the instruments, I am of opinion, that they might be fairly estimated at a value of $3,000, and that is probably a little more than would suffice to replace them and considerably more than they would bring if sold by auction.

ALFRED R. C. SELWYN,
Director Geological Survey.

September 21, 1882.

SIR,—I have the honor to acknowledge the receipt of communication from Mr. Marshall of your staff, enclosing copies of certain correspondence, in answer to my enquiries of the 11th inst., respecting payment to Executor of the estate late Sir W. E. Logan.

I do not see it stated in the correspondence, that any examination was made as to whether these accounts or any part of them were paid out of the amount annually voted for Geological Survey, and at the disposal of the late Sir W. E. Logan. I think that such an examination should have been made previous to payment; if it has been done I would like to have it noted on the accounts by the examiner.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor General.

A. R. C. SELWYN,
Director Geological Survey.

OTTAWA, October 4, 1882.

SIR,—In the absence of Dr. Selwyn, I beg to acknowledge the receipt of your letter of the 21st ult., relative to the amount paid to the estate of Sir. W. E. Logan.

I enclose you herewith a letter from Mr. G. R. Grant, which certifies to the examination made of the claim. Having been myself connected with Sir William's Estate from 1872 to 1881 and having during that time a full knowledge of his books, I can, with Mr. Grant, say that the charges, in the claim, were paid solely out of Sir William's private funds.

I have the honor to be, Sir,
Your obedient servant,
JNO. MARSHALL.

J. L. McDOUGALL, Esq.,
Auditor-General.

MONTREAL, September 30, 1882.

DEAR SIR,—In reply to your letter of 28th September, I beg to say that the accounts and every thing in connection with the claim of the estate of the late Sir W. E. Logan against the Geological Survey of Canada were thoroughly examined by Dr. Selwyn himself.

The amount received from Dr. Selwyn only partly reimbursed the estate for the cost of the books and instruments, supplied to the Geological Survey by the late Sir W. E. Logan, which were paid for entirely out of his own private means. Having charge of the books of Sir W. E. Logan's estate, and as late accountant of the survey, I am in a position to state positively, that none of these expenses were ever charged for in any account rendered by him to the Government.

* * * * * *

I also return you the Auditor-General's letter.

Yours truly,
G. R. GRANT.

JOHN MARSHALL, Esq.,
Geological Survey of Canada,
Ottawa.

P. S.—I will be happy to furnish the Auditor-General with any further information he may require relating to this subject, that I am in possession of.

G. R. G.

OTTAWA, October 14th, 1882.

SIR,—I would beg to submit the following observations on the accounts of the expenditure on Geological Survey, 1881-82.

1. All accounts should be certified by the officer contracting them, and examined and approved by an officer of your office.

2. I observe that in some cases explorers and assistants have been engaged other than those on the ordinary staff. A temporary librarian also, was engaged from December to April. When a necessity for such employment arises, an Order in Council should be obtained.

3. The payment to Mr. Macoun of salary of $125 per month since the 1st of January last does not appear to be authorized by an Order in Council, and, if to be continued, such authority should be obtained.

4. In the account of expenditure by S. M. Dawson, there are several payments for horses, carts, harness, &c., purchased by him, and no information as to the subsequent disposal made of them.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

ALFRED R. C. SELWYN, Esq.,
Director Geological Survey.

OTTAWA, 16th December, 1882.

SIR,—* * * * * * * * * *
I enclose you herewith a copy of a letter from the Deputy of the Minister of the Interior, dated 22nd March, 1881, relative to Professor Macoun's appointment. Since then an Order in Council has been asked for more than once. The omission is with the Department of the Interior.

I have, &c.,

ALFRED R. C. SELWYN.

J. L. McDOUGALL,
Auditor-General.

DEPARTMENT OF THE INTERIOR,
26th December, 1881.

SIR,—I am directed by the Rt. Hon. the Minister of the Interior to inform you that it is his intention to appoint Professor John Macoun, of Belleville, to the staff of the Geological Survey, and to request you to make provision for him when preparing your Estimate for 1882-83.

I have, &c.,

LINDSAY RUSSELL,
Deputy Minister of the Interior.

ALFRED R. C. SELWYN, Esq.,
Director Geological Survey.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

INDIANS.—CONSOLIDATED FUND.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
ONTARIO AND QUEBEC. *a*	$ cts.	$ cts.	$ cts.	$ cts.
Annual Grants—				
For Indians of Quebec	4,200 00	4,200 00		
Purchase of blankets for aged and infirm Indians of Ontario and Quebec	1,600 00	1,600 00		
Indian Schools in Ontario and Quebec	5,000 00	5,000 00		
Annuities under the Robinson Treaty	13,000 00	13,000 00		
Surveys of Reserves in older Provinces	3,000 00	3,000 00		
For grant to complete a road now partially opened through the Lake St. John Indian Reserve, in the Township of Ouiatchouan, P.Q.	500 00	500 00		
Indians of Oka—to provide for the payment of claims for improvements made by squatters on the Indian Reserve in the Township of Gibson	5,000 00	5,000 00		
Total Grant	32,300 00			
Total Expenditure		32,300 00		
NOVA SCOTIA. *b*	$ cts.	$ cts.	$ cts.	$ cts.
Indians of Nova Scotia generally		4,500 00		
Salaries	799 98			
Medical attendance and medicine	406 31			
Food purchased for Indians	1,368 05			
Seed grain do	999 64			
Education	851 38			
Miscellaneous	65 29			
			4,490 65	
Total Grant		4,500 00		
Total Expenditure			4,490 65	
Balance unexpended				9 35
NEW BRUNSWICK. *c*				
Indians of New Brunswick generally		4,500 00		
Salaries	1,093 75			
Medical attendance and medicine	434 44			
Food purchased for Indians	1,456 44			
Seed grain do	1,146 40			
Education	366 66			
Miscellaneous	1 00			
			4,498 69	
Total Grant		4,500 00		
Total Expenditure			4,498 69	
Balance unexpended				1 31

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS.—CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
PRINCE EDWARD ISLAND. *d*					
Indians of Prince Edward Island, generally	.....	2,000 00			
Salary	200 00				
Food purchased for Indians	899 23				
Seed grain	200 00				
Medical attendance and medicine	346 00				
Education	205 61				
Miscellaneous	143 57				
		.....	1,994 41		
Total Grant	.....	2,000 00			
Total Expenditure	.....	.....	1,994 41		
Balance unexpended	.....	.....	.....	5 59	
BRITISH COLUMBIA. *e*					
Indians of British Columbia generally	.....	23,300 00			
Salaries, Agents	11,895 00				
Travelling expenses, Agents	4,231 64				
Medical attendance and medicine	2,285 35				
Office expenses	1,208 73				
Aid to destitude Indians	819 85				
Tools and farm implements	464 80				
Education	826 01				
Seeds	645 40				
Bridge	147 25				
Miscellaneous	220 07				
		.....	22,744 10	555 90	
Surveys	.....	7,660 00			
Salaries, 2 Surveyors	3,300 00				
Wages of Chainmen and other assistants	2,122 87				
Rations for party	1,269 12				
Transport and outfit	252 75				
Books, stationary, &c	99 13				
Miscellaneous	400 18				
		.....	7,444 05	215 95	
Reserve Commission	.....	11,249 31			
Salaries of Commissioner and Surveyors	5,299 92				
Wages of Chainmen and other assistants	940 00				
Board allowance and rations	1,452 15				
Transport and travelling expenses	1,677 62				
Office expenses	597 75				
Miscellaneous	178 16				
		.....	10,145 60	1,103 71	
Total Grant	.....	42,209 31			
Total Expenditure	.....	.....	40,333 75		
Balance unexpended	.....	.....	.....	1,875 56	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

INDIANS.—CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
MANITOBA AND THE NORTH-WEST.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Annuities under Treaties—*f*						
Supply Act, 1881-82..	$202,025 00					
Governor General's Warrant, 26th May, 1881 (1)	20,072 00					
		.....	222,097 00			
Under Treaty No. 1.....		18,991 00				
do 2.....		5,540 00				
do 3.....		14,850 00				
do 4.....		59,028 00				
do 5.....		16,705 00				
do 6.....		33,110 00				
do 7.....		73,846 00				
			.....	222,070 00	27 00	
Agricultural Implements (including tools in 1880-81) ..... *g*		.....	11,298 58			
Under Treaty No. 1.....		5 50				
do 2.....		205 44				
do 3.....		29 35				
do 4.....		2,243 59				
do 5.....		511 89				
do 6.....		5,154 42				
do 7.....		422 61				
			.....	8,572 80	2,725 78	
Tools ..... *h*		.....	2,683 04			
Under Treaty No. 4.....		864 50				
do 6.....		1,401 22				
do 7.....		440 50				
			.....	2,706 22	.....	23 18
Cattle—*i*						
Supply Act, 1881-82 ..	$10,593 00					
Governor General's Warrant, 26th May, 1882 (1)	8,440 00					
		.....	19,033 00			
Under Treaty No. 2		415 00				
do 4 (2)		8,677 00				
do 6.....		7,321 19				
do 7.....		2,436 74				
do Sioux		334 00				
do General.....		26 81				
			.....	19,210 74	.....	177 74
Seed Grain—*j*						
Supply Act, 1881-82 ..	$5,560 00					
Governor General's Warrant, 26th May, 1882 (1).....	16,000 00					
		.....	21,560 00			
Carried forward.....		.....	276,671 62	252,559 76	2,752 78	200 92

(1) Part of Governor General's Warrant of the 26th May, 1882, for $202,371.14.

(2) In this amount is included an item of $72.50 for ploughing, which properly belongs to farm maintenance.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
MANITOBA AND THE NORTH-WEST—*Continued.*	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	276,671 62	252,559 76	2,752 78	200 92
Seed Grain—*Concluded.*					
Under Treaty No. 1	2,067 11				
do 2	734 06				
do 3	1,308 10				
do 4 (3)	6,942 45				
do 5	2,342 46				
do 6	5,326 96				
do 7	4,236 53				
	.....	.....	22,957 67	.....	1,397 67
Ammunition and twine *k*	.....	7,250 00			
Under Treaty No. 1	743 26				
do 2	190 73				
do 3	1,670 53				
do 4	1,604 67				
do 5	457 64				
do 6	1,266 29				
do 7	1,297 29				
	.....	.....	7,230 41	19 59	
Provisions for use during Annuity payments— *f*					
Supply Act, 1881-81... $20,814 00					
Governor General's Warrant, 26th May, 1882 (1) 24,000 00					
	.....	44,814 00			
Under Treaty No 1	2,649 75				
do 2	809 52				
do 3	2,774 33				
do 4	11,027 64				
do 5	3,073 09				
do 6	16,636 23				
do 7	7,112 78				
	.....	.....	44,083 34	730 66	
Supplies of a general nature for destitute Indians— *f*					
Supply Act, 1881-82...$102,000 00					
Supplementary do ... 327,139 47					
Governor General's Warrant, 26th May, 1882 (1) 94,702 65					
	.....	523,842 12			
Carried forward	.....	852,577 74	326,831 18	3,503 03	1,598 59

(1) In this amount is included an item of $125 for breaking 25 acres on Moose Mountain reserve, which properly belongs to farm maintenance.

(3) Part of Governor General's Warrant of 26th May, 1882, for $202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS.—CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
MANITOBA AND THE NORTH-WEST—*Continued.*	$ cts	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	852,577 74	326,831 18	3,503 03	1,598 59
Supplies of a general nature—*Con.*					
Under Treaty No 1	775 67				
do 2	331 69				
do 3	1,279 53				
do 4	167,428 00				
do 5	1,890 58				
do 6	94,432 11				
do 7	297,014 22				
	.....	.....	563,151 80	.....	39,309 68
Clothing—					
Supply Act, 1881-82... $2,410 62					
Governor General's Warrant, 26th May, 1882 156 49					
	.....	2,567 11			
Under Treaty No. 1	932 01				
do 2	777 46				
do 5	857 64				
	.....	.....	2,567 11		
Schools— *l*					
Supply Act, 1881-82	.....	23,668 00			
Under Treaty No. 1	795 06				
do 2	626 91				
do 3	120 33				
do 4	164 88				
do 5	1,239 00				
do 6	2,281 70				
do 7	364 26				
	.....	.....	5,592 14	18,075 86	
Surveys— *m*					
Supply Act, 1881-82	.....	19,500 00			
Under Treaty No. 2	4,822 30				
do 3	2,800 00				
do 4	5,096 24				
do 6	5,905 65				
do 7	2,000 00				
	.....	.....	20,624 19	.....	1,124 19
Farmers' Wages— *n*					
Supply Act, 1881-82... $42,000 00					
Governor General's Warrant, 26th May, 1882 (1) 12,000 00					
	.....	54,000 00			
Salaries of Instructors	16,529 00				
Wages of laborers	30,808 44				
do Interpreters	210 36				
Commission	238 62				
	.....	.....	47,786 42	6,213 58	
Carried forward	.....	952,312 85	966,552 84	27,792 47	42,032 46

(1) Part of Governor General's Warrant of 26th May, 1882, for $202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More then Estimated.
MANITOBA AND THE NORTH-WEST—*Continued.*	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	952,312 85	966,552 84	27,792 47	42,032 46
Farm Maintenance— *o*					
Supply Act, 1881-82	.....	41,700 00			
Farm No. 1	1,399 06				
do 2	1,221 97				
do 3	1,218 85				
do 4	1,046 19				
do 5	863 66				
do 6	1,463 63				
do 7	1,056 03				
do 8	1,407 10				
do 9	950 21				
do 10	1,374 17				
do 11	801 86				
do 12	918 98				
do 13	500 45				
do 14	996 16				
do 15	977 23				
do 16	1,507 90				
do 17	2,058 66				
do 18	2,335 61				
do 19	597 48				
do 20	1,466 24				
do 21	1,016 50				
do 22	1,809 50				
do 23	3,109 34				
do 24	5,393 17				
do 25	1,115 77				
do 26	683 10				
	.....	.....	37,288 82	4,411 18	
Sioux— *p*					
Supply Act, 1881-82	.....	7,000 00			
Salaries, Agent, Farm Instructor, &c	1,281 39				
Travelling expenses, rent of office	549 50				
Farm implements	552 68				
Seeds and expenses, including ploughing	149 95				
Ox, &c	88 97				
Miscellaneous supplies	118 56				
	.....	.....	2,741 05	4,258 95	
General Expenses— *q*					
Supply Act, 1881-82 $67,235 00					
Governor-General's warrant, 26th May, '82. (1) 25,000 00					
	.....	92,235 00			
Carried forward	.....	1,093,247 85	1,006,582 71	36,462 60	42,032 46

(1) Part of Governor-General's warrant, 26th May, 1882, for $202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
MANITOBA AND THE NORTH-WEST—*Concluded.*	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	.....	1,093,247 85	1,006,582 71	36,462 0	42,032 46
General Expenses—*Concluded.*					
Salaries of Agents and Clerks	29,365 66				
Wages of Interpreters, Storemen, &c	13,511 69				
Travelling expenses	20,417 03				
Horse, waggon, &., purchased	2,151 00				
Removal allowance to E. Dewdney	500 00				
Printing, advertising and stationery	3,085 80				
Medical attendance and medicine.	2,282 30				
Rents and fuel	4,744 46				
Telegrams and postage	2,054 05				
One-third cost of mail service	2,055 00				
Supplies for agencies, &c	3,622 14				
Inspection do	1,576 62				
Freight and express charges	1,579 09				
Balance personal account, J. G. Stewart	403 51				
Blacksmithing, glazing and other repairs	323 87				
Lumber and building	318 85				
Boats	222 50				
Commission paid on advances	412 78				
Custom duties and charges	203 30				
Sundries	1,091 44				
		.....	89,921 09	2,313 91	
Commissioner's house and office—*r* Supply Act, 1881-82	.....	12,000 00	.....	12,000 00	
Grist Mill—*s*					
Supply Act, 1881-82... $2,000 00					
Governor General's Warrant, 26th May, 1882 ....(1) 2,000 00					
	.....	4,000 00			
Wages of Miller and assistants	1,691 49				
Provisions, &c	890 92				
Horses, saw logs, &c	710 69				
		.....	3,293 10	706 90	
				51,483 41	42,032 46
				42,032 46	
Total Grant	.....	1,109,247 85			
Total Expenditure	.....	.....	1,099,796 90		
Balance unexpended	.....	.....	.....	9,450 95	

(1) Part of Governor General's Warrant, 26th May, 1882, for $202,371.14.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INDIANS—CONSOLIDATED FUND—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated.
Summary of Expenditure on account of Indians.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Ontario and Quebec	.....	32,300 00	32,300 00		
Nova Scotia	.....	4,500 00	4,490 65	9 35	
New Brunswick	.....	4.500 00	4,498 69	1 31	
Prince Edward Island	.....	2,000 00	1,994 41	5 59	
British Columbia	.....	42,209 31	40,333 75	1,875 56	
Manitoba and the North-West	.....	1,109,247 85	1,099,796 90	9,450 95	
Total Grant	.....	1,194,757 16			
Total Expenditure	.....	.....	1,183,414 40		
Balance unexpended	.....	.....	.....	11,342 76	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

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a. Those several sums were granted to supplement the Indian Fund of Ontario and Quebec, and were wholly expended except that of $3,000, no part of which had been expended up to 30th June, and which, having been given to a special purpose, is carried forward with other balances under the Order in Council of 27th June, 1882. The expenditure will be shown in the accounts relating to the Indian Fund.

b, c, d. The sums estimated for those several services were as closely calculated as was possible.

e. The expenditure under sub-head "1" of this appropriation was somewhat less than had been anticipated, owing to the establishment of local agencies, and owing also to the fact that the salaries were not all paid for twelve months.

For sub-head "2" the estimate was as close as possible, but any very close estimate under that and the succeeding sub-head is almost impossible, the expense connected both with Surveys and Reserve Commission depending largely on the length of the season during which the men engaged can keep the field.

f. A large sum—about $35,000, which was not estimated for—was paid as arrears and annuities to Indians of Treaty No. 7, who, having been absent for some time hunting south of the boundary line, unexpectedly returned to the number of about 5,000. The original estimate would have been in excess of the sum required to pay the annuities in Treaty No. 7 if those Indians had not returned to the territories, and that excess, together with the sum granted by the Governor-General's

warrant, enabled the Department to meet the payment due to the absentees from the annuity meeting of the previous year.

The unexpected return of so many Indians necessitated a large over-expenditure of provisions provided for the annuity payments; and as they were entirely destitute owing to the disappearance of buffalo, the Department was obliged to furnish them with rations (together with all the other Indians of Treaty No. 7) for fully nine months, at a cost of about $35,000 per month, or $315,000, for which no provision was made in the original grant, the Departmental grant having been reduced by $306,000. In distributing the amount granted under His Excellency's warrant of 26th May, amongst the several sub-heads of the appropriation, an effort was made to anticipate the probable over-expenditure in each case; this effort failed, however, owing to circumstances which the Department could not control, and therefore the sums shown as unexpended in items *f*, *n*, *q* and *s* might have been used to reduce the over-expenditure on account of "Supplies for destitute Indians."

g. This estimate was based on the probability of a certain number of Indians applying themselves to agriculture, a subject on which no very close approximation can be formed.

h. This estimate was as close as was possible.

i. Over-expended in consequence of a slight advance in the contract rates for cattle as compared with the prices of the previous year.

j. On this sub-head no very close estimate can be made, the expenditure depending on favorable weather for harvest operations; the safe housing of grain and roots, and the quantity of seed for the coming year which the Indians can be induced to save.

k. Estimated as closely as was possible.

l. The intentions of the Department with respect to the establishment of Industrial Schools in the North West Territories (for which schools this estimate was intended to provide), could not be carried into effect in 1881-82.

m. This over-expenditure was caused by the Department having been called on to pay a balance due on the survey of reserves in Treaty No. 7, in 1879.

n. The apparent under-expenditure is due to the fact that in distributing the amount of the Governor-General's warrant of 26th May, a larger sum than that proved to be necessary was placed to the credit of farm wages.

o. This under-expenditure is no doubt the result of the crops raised on the farms having largely contributed to the rationing of the laborers.

p. The $4,000 estimated for the Sioux on the North Saskatchewan, was not required in 1881-82, although it may be needed next year.

q. This estimate was as close as was possible under the circumstances.

r. Commissioners headquarters not decided on, and buildings not erected.

s. Estimated as closely as was possible.

L. VANKOUGHNET,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, 20th July, 1881.

Accounts, 1880-81; *Vote*, 166; *Grants to Schools, B.C.*

SIR,—The grants made to these schools seem to be under the authority of an Order in Council of 7th April, 1874, which provides for the following:—Nanaimo, with 50 pupils, $250 per annum; St. Mary's, 42 pupils, boarded, $350 per annum; Metlahkathla, 304 pupils, $500 per annum; Metlahkathla, allowance for school-house, $200; and seven other schools not named, $300 per annum, each under the following conditions, viz:

1. Grants to be made only so long as the average attendance does not fall below thirty.

2. That the Commissioner reports that the school is conducted to his satisfaction.

Are the grants still made under the authority of this Order in Council? In some cases the payments made during 1880-81 vary in amount per quarter for the same school. In what way does that occur?

Please furnish me with the names of the schools comprising the seven mentioned above.

The report of the Commissioners as to the average and the conduct of the school should accompany each payment, and you will please forward the reports on which the payments for the year 1880-81 were made.

The grant formerly made of $200 for school house at Metlakathla was under authority of an Order in Council, and it seems to me that the same authority should now be needed before making a grant of $1,000 for a similar purpose to the same school, and of $500 to Fort Simpson school. I would ask that such authority may be procured confirming these payments.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General Indian Affairs,
Ottawa.

OTTAWA, August 3, 1881.

SIR,—In reply to your letter of the 20th ultimo, relative to grants made to Indian schools in British Columbia during the year 1880-81, I beg to inform you that payment to the teachers of the Indian day schools in British Columbia is not now made under the Order in Council of the 7th April, 1874. A change was directed by letter to the Indian Superintendent, of August 21st, 1877, under which the rate to be paid for each pupil was fixed at $12 per annum, and the aggregate amount to be paid any one school not to exceed $300 per annum.

A return containing full particulars respecting the attendance and the subjects taught at each school, is received by the Indian Superintendent at Victoria at the close of every quarter, and is duly transmitted to the Department.

Salaries to the teachers of the following schools have been paid during the past year:—

Killadaman, Kincoleth, Masseth, Fort Rupert, Naas, Hazelton and Fort Simpson.

The returns are not furnished in duplicate, and, therefore, I regret that I cannot comply with your request to furnish you with those received, as they are required by the Department.

With regard to the contribution to the school at Metlakathla, the same being a boarding as well as of the industrial type of schools, the amount is fixed by Order in Council at $500 per annum.

The school at St. Mary's is of the same description and receives a grant of $350 per annum.

As regards the contribution of $1,000, which you appear to think was made towards the building of a school house at Metlakathla, I have the honor to inform you that it was not contributed for that object, but to enable the Indians of Metlakathla to complete the building of houses for themselves. A similar grant was made for the same purpose in the year 1875 and for which no Order in Council was issued.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J, L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, February 21, 1882.

Indian Consolidated Fund.

SIR,—I would beg to call your attention to the board allowances made to Agents, &c., in Manitoba and the North West Territories, which are as follows:—

Inspector Wadsworth, $3.00 per day.

Other agents, $2.00 per day.

An Order in Council of 5th of April, 1880, authorizes an allowance of $1.50 per day to Agents in Manitoba and Keewatin, and another of 19th July, 1880, authorizes an allowance of $2.00 per day to Agents in the North-West Territories.

Will you please give me a list of the agents to whom these orders apply?

There is seemingly no authority for the payment of $3.00 per day to Mr. Wadsworth.

A payment of $500.00 made to Mr. Dewdney for expenses bringing his family to the North-West Territories, should have been authorized by an Order-in-Council.

The payment to Mr. A. Patrick of $2,000.00 on account of balance due to A. P. Patrick, should be confirmed by a receipt from the latter.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, February 24, 1882.

Indian Consolidated Fund.

SIR,—I would beg to call your attention to the Order in Council of the 19th July, 1880, referring to the appointment of an Indian Reserve Commissioner for British Columbia, which orders that the actual expenses of himself and party, be paid on receipt of proper vouchers.

From an examination of the appropriation accounts and vouchers, which have been furnished this office, it appears that an allowance of $5.00 per diem, while absent from fixed residence, has been paid to the Commissioner, without any details being given.

I would also request information as to the standing of Mr. H. Guillot, who has been paid at the rate of $100.00 per month since the first of July last. I do not know of any Order in Council appointing him.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, March 6, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 24th ult., relative:—

1st. To the allowance of $5.00 per diem paid to the Indian Reserve Commissioner for British Columbia, while absent from his fixed residence: and

2nd. To the salary of $100.00 per month paid Mr. H. Guillot, since the 1st July last.

In reply I beg to inform you that Reports in regard to both of these matters are at present before the Honorable the Privy Council.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy Superintendent-General Indian Affairs.

J. LORNE MCDOUGALL, Esq.,
Auditor-General.

OTTAWA, March 1, 1882.

Indian Consolidated Fund.

SIR,—I would beg to call your attention to voucher No. 332, subsection 15, vote 163, for the expenses of E. McColl, for camp equipage and travelling expenses, in which the following charges appear:—

Provisions to self, from 23rd May to 21st October, inclusive, 152 days, at $2 - - - -	$304 00	
Provisions to sundry canoemen and other attendants, amounting in all to 546 days, at $1 -	546 00	
Provisions to Alex. Campbell, canoeman, and assistant, 88 days, at $1.50 - - -	132 00	
		$982 00

The allowance as authorized by Order in Council of 19th July, 1880, should be:—

152 days, Agent at $1.50 - - - -	$228 00	
634 " Employees at 75c. - - - -	475 50	
		708 50
Overcharge - - - - -		$278 50

The charges for medicine, &c., for Wm. Prince and R. Gowdison, amounting to $5.75, should be deducted from the wages of these men.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, March 30, 1882.

SIR,—In reply to your letter of the 1st instant, I have the honor to inform you that, while the rates, as quoted therein, of allowances to Superintendents and Agents and other employès of this Department, in the Province of Manitoba and District of Keewatin, over and above actual moving expenses when travelling on duty, are correct, yet it is submitted that the rates do not apply in any sense to the case of Mr. E. McColl, Inspector of Indian Agencies, for the following reasons, viz.:—

1st. Mr. McColl is neither a Superintendent nor an Agent, and he cannot be considered to belong to that other class of employees for whom a daily ration of seventy-five cents was provided by Order in Council.

2nd, Superintendents and Agents, when required to move from their fixed residence, do not go beyond the comparatively narrow limit of their Superintendency or Agency, and for any journey which they are called upon to perform within such limit, they can easily provide for themselves and attendants rations at the rates provided for in the Order in Council.

3rd. The case is very different as regards the journeys performed by Mr. McColl, covering, as they do, thousands of miles travelled without intermission during at least five months of the year. Mr. McColl's last journey, for instance, commenced with the opening of navigation in May, and ended on the setting in of winter in October. It would be manifestly impossible to provide at starting a sufficient

quantity of rations for the subsistence of a party of four or five men during a five months journey in canoes, and interrupted by long and fatiguing portages. Mr. McColl, therefore, had to buy provisions as he went, paying frequently exorbitant prices for them, and being obliged to share them with Indians, whose reserves were visited by him in the interests of the Department.

4th. Neither can the steersmen, canoemen, and others employed on special serv ce, be considered to belong to the class of "other employês" provided for in the Order in Council, they being a class quite distinct from the ordinary interpreter and laborer usually employed by an Agent.

With respect to the charge for medicines, amounting to $5.75, which you state should be deducted from the wages of Wm. Prince and R Gowdison, it may, in reply, be sufficient to remark that medicines, in proper quantities, are always considered to be a necessary element in the supplies for such long journeys, and that voyageurs are not required to provide medicines for themselves any more than are sailors on board a ship at sea.

The foregoing remarks apply equally to the case of Mr. Inspector Wadsworth, in regard to which a letter was addressed by you to this Department on the 21st ultimo.

With respect to the payment of two thousand dollars ($2,000) to Mr. A. Patrick, on account of the balance due A. P. Patrick, and to be paid by the Department to I. G. Baker & Co., a voucher for the payment of the whole sum retained from Mr. Patrick for credit of that firm, viz. Two thousand two hundred and forty dollars and thirty-six cents ($2,240.36) will shortly be furnished you by this Department. It is proposed to pay the balance of two hundred and forty dollars and thirty-six cents ($240.36), to Baker & Co. without delay.

With regard to the payment of five hundred dollars ($500), to Mr. Dewdney, for which you state an Order in Council is necessary, I beg to say that, although it had been determined in Council not to pay expenses of officers and their families, such as that performed by Mr. Dewdney, the payment of five hundred dollars ($500) was especially directed to be made by the Superintendent-General of Indian Affairs, an understanding to that effect having been had with Mr. Dewdney, prior to the passage of the Order in Council prohibiting the payment of such expenses.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J. LORNE MCDOUGALL, Esq.,
Auditor-General.

OTTAWA, June 6, 1882.

SIR,—On examining the Annuity Pay-lists of Manitoba and the North West Territories, I observe that :—

(1.) The receipt or mark of the Indians is in no case obtained.

(2.) The pay list is generally marked as follows: "Certified Correct" and signed by one or more Agents.

The Indians, I understand, refuse to sign the pay lists or make a mark opposite their names, acknowledging the receipt of their annuities.

In view of these facts, I would suggest that a legal declaration of the paying agent and his assistant should be attached to each pay list covering the following:—

(*a*) Giving the position of the deponent as agent, assistant, &c.

(*b*) That the money as set down on the pay list was paid in the presence of the deponent.

(*c*) That each Indian named on the pay list is entitled under treaty to the amount set opposite his or her name.

I have the honor to be, Sir,
Your obedient servant,
J. L. MCDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

INDIAN TRUST FUND.

STATEMENT of transactions in connection with these Funds during the Year ended 30th June, 1882.

	$ cts.	$ cts.	$ cts.
Balance at credit of these funds, 30th June, 1881, bearing interest at 6 per cent	.....	1,119,646 35	
Balance at credit of these funds, 30th June, 1881, bearing interest at 5 per cent	.....	1,970,152 43	
			3,089,798 78
Interest accrued during the year—			
On funds in hands of Dominion Government	166,263 53		
On loan to — White	250 00		
		166,513 53	
Collections during the year—			
From ordinary sales of lands, rents, &c	104,258 43		
Seigniorial lands	11,678 66		
		115,937 09	
Government grants	.....	32,300 00	
			314,750 62
			3,404,549 40
Expenditure during the year	.....	.....	257,277 97
Balance at credit of these funds, 30th June, 1882.	.....	.....	3,147,271 43

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal Year ended 30th June, 1882.

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		$ cts.	$ cts.	$ cts.
1	Batchewana Indians	583 76	1,216 54	839 29
2	Chippewas of Beausoleil	2,867 60	279 37	2,885 27
3	do Nawash	15,562 68	13,401 47	18,568 43
4	do Rama	2,682 76	257 62	2,708 70
5	do Sarnia	9,256 04	10,480 70	12,380 78
6	do Saugeen	12,582 44	10,956 85	13,845 16
7	do Snake Island	1,259 24	316 96	1,306 13
8	do Thames	3,593 72	18 74	3,486 89
9	do Walpole Island	3,128 16	2,709 02	4,663 97
10	Fort William Band	51 28	32 50	46 95
11	French River Indians	48 12	.....	110 59
12	Garden River Indians	1,434 52	2,475 70	2,497 19
13	Hervey's Inlet Indians	100 00	.....	124 99
14	Lake Nipissing Indians	539 56	128 00	654 19
15	Manitoulin Island Indians	9 96	145 46	24 55
16	Meganattewan Indians	29 04	.....	255 98
17	Mississaguas of Alnwick	4,349 20	1,742 65	7,594 72
18	do Credit	6,616 40	2,166 36	8,742 27
19	do Rice and Mud Lakes	2,846 16	246 23	3,017 97
20	do Scugog	601 64	574 89	1,326 56
21	Mohawks of Bay of Quinté	6,129 28	2,643 51	6,983 75
22	Moravians of Thames	8,094 56	123 30	7,334 58
23	Munsees of Thames	133 40	.....	108 70
24	Ojibbewas and Ottawas of Manitoulin Island	4,488 00	17,266 77	7,197 29
25	do of Lake Huron	2,666 72	.....	11,004 00
	Carried forward	89,654 24	67,182 64	117,708 90

INDIAN TRUST FUNDS—*Continued.*

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal Year ended 30th June, 1882—*Concluded.*

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		$ cts.	$ cts.	$ cts.
	Brought forward	89,654 24	67,182 64	117,708 90
26	Ojibbewas of Lake Superior	2,154 08	.....	7,500 98
27	do Mississagua River	195 00	15 50	216 46
28	Oneidas of Thames	15 72	465 00	157 61
29	Parry Island Indians	1,949 24	503 94	1,997 02
30	Pottawattamies of Walpole Island	193 24	193 22	259 20
31	Serpent River Indians	68 72	40 00	116 43
32	Six Nations of Grand River	46,347 62	2,424 06	38,749 80
33	Shawanaga Indians	200 60	1,507 09	342 00
34	Spanish River Indians	143 40	.....	143 42
35	Thessalon River Indians	454 60	1,572 47	1,096 71
36	Tootoomenai and Band	54 68	.....	54 69
37	Whitefish River Indians	52 16	1,387 43	198 32
38	Wyandotts of Anderdon	3,740 20	2,441 75	3,998 87
39	Abenakis of St. Francis	95 12	2,115 42	433 40
40	do Becancour	17 44	.....	.....
41	Amalacites of Isle Verte and Viger	68 92	507 29	203 35
42	Golden Lake Indians	7 36	.....	131 10
43	Hurons of Lorette	26 88	.....	.....
44	Iroquois of Caughnawaga	1,144 63	11,654 83	3,202 37
45	do St. Regis	1,864 20	1,196 71	5,153 69
46	Lake St. John Indians	40 64	330 88	530 85
47	Lake of Two Mountain Indians	75 08	33 09	303 28
48	Nipissingues, &c , of Upper Ottawa	162 80	120 00	117 20
49	River Desert Indians	1,565 56	2,518 96	2,090 18
50	Indians of British Columbia	274 56	314 50	13 62
51	do Manitoba and North-West Territories	112 52	517 64	234 21
52	do Nova Scotia	11 76	26 50	120 00
53	do New Brunswick	79 84	449 60	89 95
54	Tobique Indians	145 08	1,235 95	311 93
55	Indians of Prince Edward Island	1 36	.....	.....
56	J. B. Clench	54 12	.....	.....
57	Nancy Maiville	126 60	.....	126 60
58	James Menace	75 96	.....	75 96
59	William Wabbuck	101 24	.....	101 24
60	Province of Quebec Indian Fund	2,622 28	.....	8,870 18
61	Indian Land Management Fund	5,232 28	584 34	21,958 66
62	Suspense Account	248 40	572 28	401 80
63	Indian School Fund	7,135 40	.....	17,646 98
64	Surveys	.....	.....	.....
65	Oka Indians (Seminary Account)	.....	15,996 00	20,996 00
66	Superannuation	.....	.....	1,625 00
	Total Interest	166,513 53	.....	.....
	do Receipts (not including Government Grants)	.....	115,937 09	.....
	do Expenditure	.....	.....	257,277 97

I certify that these accounts have been examined under my directions and are correct,

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

INDIAN TRUST FUND.

STATEMENT of Government Grants for the Fiscal Year ended 30th June, 1882, and the disposition made of them.

ONTARIO AND QUEBEC.		$ cts.	$ cts.
Annual Grants—			
For Indians of Quebec		4,200 00	
Purchase of blankets for aged and infirm Indians of Ontario and Quebec		1,600 00	
Indian schools in Ontario and Quebec		5,000 00	
Annuities under the Robinson Treaty		13,000 00	
Surveys of Reserves in older Provinces		3,000 00	
Grant to complete a road now partially opened through the Lake St. John Indian Reserve, in the Township of Ouiatchouan, P.Q.		500 00	
Indians of Oka—To provide for the payment of claims for improvements made by squatters on the Indian Reserve, in the Township of Gibson		5,000 00	
			32,300 00
Placed to credit of Province of Quebec Indian Fund		4,200 00	
do Indian Land Management Fund		1,600 00	
do Indian School Fund		5,000 00	
do Ojibbewas of Lake Huron	$8,097 42		
do do Lake Huron	4,902 58		
		13,000 00	
do Survey Account		*3,000 00	
do Lake St. John Indians		500 00	
do Oka Indians (Seminary account)		5,000 00	
			32,300 00

* The grant for surveys in older Provinces not having been expended during the fiscal year ended 30th June, 1882, was carried forward by Order-in-Council of the 27th June, 1882.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

INDIAN TRUST FUND—*Concluded.*

SUMMARY of Expenditure during the Fiscal Year ended 30th June, 1882.

	$ cts.	$ cts.
Distribution amongst Indians		136,721 89
Salaries of Agents	17,669 25	
Commission paid Agents	2,896 46	
		20,565 71
General expenses of Agents and others	6,449 40	
Advertising and printing	338 45	
		6,787 85
Inspection of Agencies		1,400 15
Superannuation allowances		1,625 00
School grants	10,442 50	
Teacher's salary	8,925 15	
Books, &c., for schools	550 78	
Education of Indian child, &c	180 00	
Inspection of schools	53 50	
		20,151 93
Physicians salaries, medicine, &c		7,338 39
Missionaries' salaries		2,363 29
Salaries of Chiefs, Councillors, Interpreters, &c	6,771 02	
Chief's board money	800 00	
Pensions to Indians	1,612 59	
		9,183 61
Supplies to sick and destitute Indians	3,706 26	
Grants for relief	3,364 22	
Blankets	1,678 62	
Seed grain	1,358 83	
Oxen	115 00	
		10,222 93
Buildings and improvements	9,156 00	
Roads and bridges	4,204 56	
Surveys	2,442 60	
Fencing	125 00	
		15,928 16
Law costs	1,241 90	
Deputy-Minister of Justice (nett amount paid him)	359 32	
		1,601 22
Oka Indians, removal to Township of Gibson, &c	*12,791 00	
Compensation for improvements at Oka	*3,005 00	
do to squatters in Township of Gibson	5,626 13	
		21,422 13
Advance to an Indian	200 00	
do Cayugas for expenses returning to Canada	551 38	
do Mississaguas of Credit for a Band	114 83	
		866 21
Insurance	146 80	
Fire losses	155 00	
		301 80
Presents ordered by His Excellency the Governor General	107 70	
Prize plough	50 00	
		157 70
Amounts of revenue refunded		395 40
Sundries		244 60
		257,277 97

* The sum of $15,796 was repaid by the Seminary and deposited to the credit of the Indian Fund.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

OTTAWA, January 18, 1882.

SIR,—I am returning herewith an account of Bulman & Wallbank, for survey of Caughnawaga Reserve $1,354.00, paid by cheque No. 11,533, on 4th August, 1881.

I would beg to call your attention to the charges made in it, amounting to $372.83 for expenses incurred by delay on account of erroneous plan furnished.

It is desirable that all accounts should be certified and approved by an officer of your Department, as to work performed, prices charged and extensions, and in a case like the present an explanation added of the charges referred to.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

L. VANKOUGHNET, Esq.,

Deputy Superintendent-General of Indian Affairs.

OTTAWA, January 24, 1882.

SIR,—The account of Messrs. Bulman & Wallbank, for survey on the Caughnawaga Reserve, having been certified and approved and explanations endorsed thereon as requested in your letter of the 18th inst., the same is re-enclosed herewith.

I have the honor to be, Sir,

Your obedient servant,

ROBT. SINCLAIR,

For Deputy of the Superintendent-General of Indian Affairs.

J. LORNE McDOUGALL, Esq.,

Auditor-General.

(*Memo.*)

The erroneous plan above referred to which occasioned delay and consequent extra expense was the only plan of the reserve, at that time, in the possession of the Department, and was supposed to be correct, but subsequently found to be erroneous, and delay ensued until the record of the Crown Lands Department at Quebec were searched and the necessary corrections made.

L. V.

D. M.

OTTAWA, January 27, 1882.

Pay-lists of Indian Funds.

SIR,—I have the honor to call your attention to the following observations arising out of the examination of some pay-lists lately received at this office.

1. Sums have been placed on pay-lists, which were sent to third parties to be paid to the Indians entitled thereto, but no evidence is furnished that such payment has been made. * * * * * * * *

2. I observe that Mr. Phipps has been in the habit of retaining the annuities of any Indians absent at time of a payment. It seems to me that this practice is objectionable. Accompanying the returns of some of the other Agents there is a list of all Indians unpaid, but the money due them is not retained by the Agent. This course is preferable, and, I would suggest, should be followed by all the Agents. Would you be pleased to have me furnished with a statement showing:—

(*a*) All moneys of this nature in the hands of Mr. Phipps on the 1st July last.

(*b*) All sums since retained.

(*c*) All sums since paid to Indians with vouchers therefor,

3. Some of the pay-sheets are certified as correct by the Agent, others by the agents and chiefs or headmen of the bands. It is desirable that the latter course should be followed by all.

4. The signature A. Arthur Clarke on the pay-lists of Agent, Amos Wright, seems to have been made with a stamp. In no case should a signature stamp be used as it is of no value as evidence.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, March 20, 1882.

SIR,—I beg to acknowledge the receipt of your letter of the 27th January last, embodying observations arising from the examination of pay-lists of Indian Annuities, and shall reply to the same *seriatim* :—

1st. C. Skene's pay-list 10,962, 11,216.

The Agents shall be instructed to discontinue the practice of sending to third parties, except they are officers of this Department, moneys entrusted to them for payment to Indians. In future the annuity of an Indian not present at the payment of his band, will be refunded by the Agent, unless such Indian is a permanent resident of another Superintendency, in which case a supplementary pay-list will be furnished by the paying officer.

2nd. J. C. Phipps pay-list, 11,216.

Mr. Phipps will be instructed not to retain any moneys hereafter; but to refund at once the share of any absentee from the payment, and he will be requested to furnish the following information which will be sent to you so soon as it has been received.

(*a*) Annuity moneys retained and in his hands 1st July, 1881.
(*b*) Sums since retained.
(*c*) Sums since paid, with vouchers.

4th. Your wishes respecting certification of pay-sheets by a chief or headman, will, as far as possible, be carried out; but Indians generally are averse to placing their hands to paper.

5th. This Department is satisfied that the signature of A. Arthur Clarke is written—not stamped—but enquiry as to the fact will be made of Mr. Amos Wright, whose reply will be conveyed to you.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy Superintendent-General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, January 27, 1882.

Indian Fund—Grants to Schools.

SIR,—In the statement accompanying my letter of the 14th April last, I asked for a list of all grants to schools at present in force, and the authority on which each was originally made. Would you be pleased to have this information furnished me.

I consider also that the parties receiving these grants should furnish statements of the disposal of them, accompanied by vouchers.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs,
Ottawa.

OTTAWA, March 23, 1882.

SIR,—In compliance with the request made in your letter of the 27th January last, I have the honor to enclose a statement containing the balance of the information asked for in your previous letter of the 14th April last, being a list of all grants to Indian Schools at present in force, and the authority under which each grant was originally made.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy of the Superintendent-General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

STATEMENT of the Grants, payable from Indian Trust Funds, now in force, and the authority on which they were made "School Grants."

Purpose for which Grant is made.	Amount of Grant.	Authority.
	$ cts.	
Mount Elgin Industrial Institute	3,000 00	Orders in Council of 16th March, 1880, and 24th March, 1869.
Singwauk Home	1,800 00	Order in Council, 10th January, 1881.
Wawanosh Home	600 00	do 13th December, 1878.
Wikwimikong Institute	1,200 00	do 30th November, 1875.
Grant to schools conducted by New England and Methodist Missionary Societies	1,500 00 550 00	do 18th November, 1878.
Grant to schools conducted by Methodist Society	1,500 00	do 10th June, 1880.

L. VANKOUGHNET,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, April 26, 1882.

Indian Fund.

SIR,—I would beg to call your attention to the payments made to W. R. Bartlett and F. Talfourd, two superannuated officers.

The cheque in favor of Mr. Bartlett is endorsed by him, but that in favor of Mr. Talfourd is endorsed by his attorney A. Vidal. In consequence there is actually no evidence to show that Mr. Talfourd is still living. When payments are made to superannuated officers chargeable to Consolidated Fund, a receipt and declaration is demanded of which I enclose a blank form. I would suggest that a declaration somewhat similar should be furnished by both these gentlemen.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

NOTE.—Hon. Mr. Vidal, made a verbal explanation to me with reference to the present payment to Mr. Talfourd, which I deemed satisfactory.

J. L. McDOUGALL,
Auditor-General.

OTTAWA, June 4, 1882.

SIR,—I have the honor to acquaint you that I have been informed by Mr. Vicars of this Department that you have expressed a wish that all Agents of the Department who are paid from Indian Funds shall subscribe to the superannuation fund, and to request that, if such be the case, you will officially notify me of your wishes in the matter, in order that steps may be taken to carry the same into effect.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy of the Superintendent General of Indian Affairs.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, June 15, 1882.

Indian Fund.

SIR,—I have the honor to acknowledge the receipt of your letter of the 14th inst., in reference to superannuation abatements on salaries of Indian Agents, chargeable to Trust Fund.

I may say in reply that Mr. Vicars spoke to me about an Agent whose term of service was interrupted and who is paying the superannuation charge. I suggested that he should be called on to pay the tax on the sum received by him during the former period of service. I have no recollection of any other conversation on a superannuation question with Mr. Vicars, but it is probable he had with the Examiner of the Indian Accounts. However I should be glad if you would open a superanuation fund account as a sub-account of your Trust Fund Account, crediting it with all superannuation drawbacks, and debiting it with amounts paid for superannuation. I think also that it would be well with reference to this question, to treat all Agents doing the same kind of work, and who are consequently equally likely to become a charge on the Superannuation Fund, in the same manner with regard to the superannuation drawback.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, August 14, 1882.

SIR,—Referring to statements of superannuation deductions received with your letter of the 11th inst., I observe that none were made on salaries of some of the Agents, two of whom, it is stated, will pay arrears out of salary for 1882-83.

Would you please inform me under what regulations these abatements are first made.

As there are but a few not now paying the abatement, would it not be advisable to extend the rule to all Agents receiving a certain salary or over?

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, August 15, 1882.

SIR,—I have the honor to acknowledge your communication of the 14th, and in reply I have to inform you that a few of the Agents in Ontario and Quebec have never paid superannuation, as heretofore it has been supposed that it was optional with the outside service and some have declined to subscribe to the fund.

If such is not the case, I have to request that your answer may place the matter beyond doubt and immediate steps will be taken to bring all Agents under the Act, but in some cases, time will have to be allowed in which to pay arrears, as the reduction of the whole from one month or quarter's salary would very seriously inconvenience those whose remuneration is small.

I have the honor to be, Sir,
Your obedient servant,
ROBT. SINCLAIR,
for Deputy Superintendent-General of Indian Affairs.

J. L. MCDOUGALL, Esq.,
Auditor-General.

OTTAWA, September 19, 1882.

Indian Fund.

SIR,—I have the honor to acknowledge the receipt of your application of 18th inst., asking that $5,000 voted during the last session to provide for the payment of claims for improvements made by squatters on the Indian reserve in the Township of Gibson, should be transferred to the credit of Indian Fund.

I would beg to say in reply that it seems to me this appropriation being voted for a specific purpose should have been treated similarly to any other appropriation account, and not merged in the Indian Fund. However in view of the circumstances and that grants of this nature have been so treated in the past, I am now passing an entry warrant, as requested.

I would suggest that in future all appropriations which you desire to treat in this manner, should read: *Grant to supplement Indian Fund.*

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, October 12, 1882.

Indian Trust Fund.

SIR,—Referring to correspondence in connection with superannuation abatements from salaries of officers, and in view of the fact that a few only of those appointed previous to the first July last, have not paid these abatements, I would beg to state that I approve of bringing them on the same footing with the other officers, and of making satisfactory arrangements with them for the payment of arrears, and that an Order in Council be procured to this effect.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. VANKOUGHNET, Esq.,
Deputy Superintendent-General of Indian Affairs.

OTTAWA, October 18, 1882.

SIR,—In reply to your letter of the 12th instant, I have the honor to inform you that satisfactory arrangements have been made with the only officer of the outside service of this Department entitled to the privileges conferred by the superannuation Act on public officials who had not, up to the date of your letter, arranged for the payment of arrears due on account of superannuation abatement.

I have the honor to be, Sir,
Your obedient servant,
L. VANKOUGHNET,
Deputy Superintendent-General of Indian Affairs.

J. LORNE MCDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

NORTH-WEST MOUNTED POLICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Pay of Force, including Staff and extra pay to Farmers and Artizans.					
Supply Act, 1881-82	.....	110,000 00	97,961 51	12,038 49	
Rations—					
Supply Act, 1881-82	45,000 00				
Supplementary	5,000 00				
		50,000 00	49,712 56	287 44	
Forage—					
Supply Act, 1881-82	40,000 00				
Supplementary	20,000 00				
		60,000 00	73,849 24	.....	13,849 24
Fuel and Light—					
Supply Act, 1881-82	7,000 00				
Supplementary	1,500 00				
		8,500 00	8,488 66	11 34	
Clothing					
Supply Act, 1881-82	20,500 00				
Supplementary	15,000 00				
		35,500 00	22,068 24	13,431 76	
Repairs and renewals, replacement of horses, arms and ammunition.					
Supply Act, 1881-82	37,000 00				
Supplementary	12,000 00				
		49,000 00	45,115 57	3,884 43	
Medicines and medical comforts—					
Supply Act, 1881-82	1,500 00				
Supplementary	3,500 00				
		5,000 00	4,939 15	60 85	
Books and stationery	.....	1,500 00	1,367 94	132 06	
Transport and freight charges, Guides, Teamsters, &c.—					
Supply Act, 1881-82	24,500 00				
Supplementary	30,000 00				
		54,500 00	59,392 24	.....	4,892 24
Contingencies—					
Supply Act, 1881-82	3,000 00				
Supplementary	3,000 00				
		6,000 00	5,561 36	438 64	
				30,285 01	18,741 48
				18,741 48	
Total Grant	.....	380,000 00			
Total Expenditure	.....	.....	368,456 47		
Balance unexpended	.....	.....	.....	11,543 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined.
JOHN GORMAN.

(*Memorandum.*)

The over-expenditure for forage was caused partly by increased prices, and partly by the purchase of extra supplies, necessitated by the unusually severe field service required of the police during the year.

The over-expenditure for transport was caused by the service under that sub-head being much heavier during the year than was anticipated when the estimates were prepared.

With reference to the several sub-divisions of Mounted Police Service, which show under-expenditure, owing to the long distances and difficult means of communication in the North-West, it is impossible to obtain and pay, within the fiscal year, all the accounts incurred for the service of the year. To meet this difficulty the unexpended balance of the appropriation was brought forward to the year 1882-83, and the expenditure of the same will be shown in the Public Accounts for 1882-83.

FREDERICK WHITE,
Comptroller North-West Mounted Police.

April 4, 1882.

North-West Mounted Police.

SIR,—Would you please furnish me with a list of all orders authorizing the payment of any salaries or other moneys, to any person or banks, or deposits in savings banks. I would request that in future these orders should be taken in duplicate and the original sent to this office.

The duplicates of accounts and receipts which are now sent with the originals to this office should be retained by the Department.

Would you please inform me what the regulations of the Department are as to security to be given by officers, and give me a list of all those from whom security is now held, and the amount of each.

What Orders in Council have been passed regulating the allowance to be made, officers and others whilst travelling? In all cases details should be given and vouchers as far as possible.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

DEPARTMENT OF INTERIOR,
OTTAWA, April 18, 1882.

North-West Mounted Police Branch.

SIR,—Referring to your letter of the 4th inst., on the subject of Mounted Police Accounts, I have the honor to state—

1st. That authority for payment by the Department, of moneys to any person or bank on account of the pay of members of the Mounted Police Force is contained in Mounted Police Form No. 3, which is attached to the pay-list on account of which the payments are made.

2nd. That the regulations with respect to security to be given by officers of the Mounted Police, are as follows:—

Officers furnish security for two thousand dollars ($2,000), either by private bond or by bond of a Guarantee Company—if the latter the Department pays half the annual premium, and the respective officers the other half. Annexed is a schedule showing the officers now furnishing security.

3rd. That the officers of the Police Force have hitherto drawn travelling expenses under a general Order in Council, limiting the amount to $3.50 per day. The Commissioner of the force has drawn at the rate of $3.50 per day, and the other officers at the rate of $3.00 per day while travelling. When in Ottawa on official duty the Commissioner has drawn $3.00 a day board allowance, and the other officers $2.00 a day. As I understand that you prefer that an Order in Council should pass providing specially for travelling expenses of officers of the Mounted Police, I shall submit to the Minister a Report having that object in view.

I have the honor to be, Sir,
Your obedient servant,
LINDSAY RUSSELL,
Deputy of the Minister of the Interior.

J. L. McDougall, Esq.,
Auditor-General.

April 5, 1882.

North-West Mounted Police.

Sir,—Referring to the statement furnished covering the expenditure out of petty cash, I would beg to call your attention to the charges for cab-hire, on official business, amounting to $41, and subscriptions to *Mail* and *Globe* newspapers $11.70.

These items come more properly under the head of Departmental Contingencies (see 31st Victoria, chapter 35), and I would request that an application be made to have them transferred, and in future that charges of this nature should be paid through the Accountant of Contingencies.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

Lindsay Russell, Esq.,
Deputy Minister of Interior.

April 27, 1882.

North-West Mounted Police.

Sir,—In my reply of the 4th instant, I asked what Orders in Council had been passed regulating allowance to officers and others whilst travelling.

In your reply of the 18th instant, you state that these allowances are made on the authority of a general Order in Council and that the rate fixed is for Commissioner $3.50 per diem, and for other officers $3.

In the vouchers which I am returning herewith, Mr. P. R. Neale makes a charge for fifty days allowance whilst travelling to Winnipeg and return at $3.50 per diem, an over charge, according to your rates, of $25, which should be refunded.

I would also beg to state that the General Order in Council referred to, orders that only the *bonâ fide* disbursements for living expenses should be paid, limiting the maximum allowances to $3.50 per diem, consequently it is necessary that a detailed statement of such disbursements and vouchers, as far as possible, should be furnished.

I observe that Mr. Neale is a permanent officer of the force, and is also paid a regular monthly salary. He is also paid $25 per month as board allowance, which has been continued for some time. Any such payment as this should be under the authority of an Order in Council which I would ask should yet be procured.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

Lindsay Russell, Esq.,
Deputy Minister of Interior.

OTTAWA, April 28, 1882.

North-West Mounted Police Branch.

SIR,—Referring to your letter of the 27th instant, on the subject of travelling expenses to officers of the Mounted Police, the case of Inspector P. R. Neale being allowed $3.50 per day for a certain period during last summer was a special case justified by the services performed by that officer and the expenses connected therewith.

I might mention in this connection that at the present time the Inspector of Mounted Police stationed at Winnipeg is being allowed $3.50 per day in consequence of the excessive cost of living there.

As I stated in my previous letter immediately after the Session of Parliament, the subject of travelling expenses and daily allowances to officers of the Mounted Police will be brought under the consideration of the Minister of the Interior, with a view to an Order in Council being passed regulating the same in future.

I have the honor to be, Sir,
Your obedient servant,
LINDSAY RUSSELL,
Deputy Minister of Interior.

J. L. McDOUGALL, Esq.
Auditor-General.

May 30, 1882.

North-West Mounted Police.

SIR,—In the enclosed vouchers, Nos. 1681 and 1682, travelling allowances at the rate of $3.50 per diem are charged by Mr. Irvine, Commandant, and Mr. Cotton, Superintendent. Would you please let me know the date of the Order in Council authorizing this rate? In all cases details should be given and no more charged than the actual *bonâ fide* disbursements.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, August 31, 1882.

SIR,—Referring to your letter returning the North-West Mounted Police vouchers 1681 and 1682, for explanation of the charges made therein by Commissioner Irvine and Superintendent Cotton of the $3.50 per day while travelling,—

These officers returned to the North-West *viâ* the Western States and Montana, and Col. Irvine represents that $3.50 does not cover the actual expenditure, although that is the maximum sum allowed by the general Order in Council under which officers of the North-West Mounted Police draw travelling allowances.

Permanent headquarters of the force have now been located on the line of the Canadian Pacific Railway, and as soon as the force is established I shall bring the subject of travelling allowances under the consideration of the Minister.

I have the honor to be, Sir,
Your obedient servant,
A. RUSSELL,
for the Deputy of the Minister of the Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

November 10, 1882.

North-West Mounted Police.

SIR,—In your statement for June last I observe a payment to Messrs. John Durie and Son of $93.77 for Medical Journals and papers, which I assume are for the use of the surgeons of the force. Without an agreement by the Government to provide medical works, each surgeon should furnish his own. If the arrangement with them contemplates the furnishing of such works, they should be procured through the Stationery Office. (See 31 Vic., chap. 35, sec. 15 and 18.)

* * * * * * * *

I may take the opportunity to call your attention to Sec. 33 of the Audit Act, which is as follows:—

No payment shal be authorized by the Auditor-General in respect of works performed or materials supplied by any person in connection with any part of the public service of Canada, unless in addition to any other voucher or certificate which may be required in that behalf, the officer under whose special charge such part of the public service is, certifies that such work has been performed or such materials supplied, as the case may be, and that the price charged is according to contract, or if not covered by a contract is fair and just.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, December 7, 1882.

SIR,—Referring to your letter of the 10th November last, enquiring with reference to the payment of $93.77, for medical papers and journals for the use of the Surgeons of the N. W. M. Police,—

The medical papers and journals are not purchased specially for the use of the surgeons, of whom there are only three, but for general use at the various police posts throughout the North West, seven of which have hospitals.

At the smaller posts which can only be visited occasionally by the surgeons, hospital stewards are in charge of the invalids, and it is very desirable that they should have access to certain medical works which it would be unreasonable to expect them to purchase at their own expense.

In accordance with your suggestion these books will in future be supplied through the Stationery Office.

I have the honor to be, Sir,
Your obedient servant,
LINDSAY RUSSELL,
Deputy of the Minister of Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

November 10, 1882.

North-West Mounted Police.

SIR,—Referring to Cheque No. 731 for $364.55½ for fines imposed which was deposited in the Dominion Savings Bank at Toronto, on account of the N. W. Mounted Police, I would request you to cause a statement to be furnished me of this account, giving the amounts deposited and withdrawn each year since it was first opened, and the purpose to which the withdrawals were applied.

I would like to know also under what regulations these fines are so disposed of, instead of being deposited as are all other fines, to the credit of the ordinary account of the Receiver-General.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, December 7, 1882.

SIR,—Referring to your letter of the 10th November last, on the subject of the North West Mounted Police fine fund.

Prior to the passing of 42 Vict., Chap. 36, this fund was, under the authority of Statute, managed by the Commissioner of the Mounted Police, with the approval of the Governor in Council, and was applicable to the payment of such rewards for good conduct and meritorious services as might be established by the Commissioner.

The fines were deposited to the credit of the Commissioner in the Dominion Savings Bank at Winnipeg, and amounts were withdrawn from the fund by the cheque of that officer.

Under the Statute of 1879 (42 Vic. Chap. 36), it is provided that the fine fund shall be applicable to the payment of rewards for good conduct or meritorious services, to the establishment of libraries and recreation rooms, and such other objects as the Minister may approve for the benefit of the members of the force. For convenience of management, on the 30th June, 1881, the account was transferred from the Dominion Savings Bank at Winnipeg to the credit of the Deputy Minister of the Interior at the Dominion Savings Bank, Toronto.

I would further state that the withdrawals have been for the purchase of reading matter, and articles for the recreation of the members of the force.

I have the honour to be, Sir,
Your obedient servant
A. RUSSELL,
For the Deputy Minister of Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Canada Gazette— a					
Supply Act, 1881-82	4,000 00				
Printing and despatching *Gazette*		2,207 10			
Paper, &c		1,346 42			
Translation		199 00			
Postages, stationery, &c		242 48			
Total Expenditure			3,995 00		
Balance unexpended				5 00	
Revenue for 1881-82... $3,084 72					
Miscellaneous printing— *a*					
Supply Act, 1881-82	10,000 00				
Parliamentary Reports		13,875 03			
Budget Speech, English		732 00			
do French		839 75			
do Paper		691 63			
Supplementary Estimates		189 31			
51 copies of Public Accounts		31 05			
Total Expenditure			16,358 77		
Amount over-expended					6,358 77
Unforeseen expenses: expenditure thereof to be under Order in Council, and a detailed statement to be laid before Parliament during the first fifteen days of the next session—					
Supply Act, 1881-82	50,000 00				
Gratuities to representatives of deceased officials and employés		9,692 61			
Factory Commission		4,082 87			
N.B. Boundary Survey Commission		800 00			
Marriage Licenses, refunded, Nova Scotia		2,788 22			
Books for Parliamentary Library		168 93			
Papers for London, Eng. do		159 61			
Payments on account of Seigniories		166 26			
Legal costs		404 91			
Removal allowance		200 00			
Travelling expenses		603 21			
Services of special Agents		650 00			
Part salary J. G. Colmer, Secretary to High Commissioner		324 45			
Damages *re* warehousing tobacco		250 00			
Total Expenditure			20,291 07		
Balance unexpended				29,708 93	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—*Continued.*

Account of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Commutation in lieu of remission of duties on articles imported for the use of the Army and Navy— *b*					
Supply Act, 1881	4,000 00		1,406 03	2,593 97	
For the expenses of Government in the North-West Territories— *c*					
43 Vic., Cap. 25, sec. 89	8,800 00				
Salary of Registrar		1,999 92			
do Clerk of the Council		1,950 00			
do District Registrars		2,166 58			
Total Expenditure			6,116 50		
Balance unexpended				2,683 50	
Supply Act, 1881-82	30,000 00				
Salaries of Teachers		2,203 30			
Mail Service, one-third cost		2,055 00			
Safes, books, &c., for Registry Offices		3,514 60			
Legal Adviser to Lt.-Governor		1,099 93			
Travelling expenses		1,078 68			
Care of lunatics		452 72			
Bridges		379 25			
Printing, engraving, &c		408 00			
Messenger		150 00			
Sundries for Government House		139 28			
Stationery, &c.		122 02			
Telegrams		37 67			
Postages		18 25			
Newspaper		6 00			
Total Expenditure			11,664 70		
Balance unexpended				18,335 30	
For the expenses of Government in the District of Keewatin *c*	7,500 00				
Salary of Secretary		499 92			
Care of lunatics		1,482 61			
Medical services		653 33			
Printing, engraving, &c.		17 41			
Total Expenditure			2,653 27		
Balance unexpended				4,846 73	
To meet expenditure estimated to be required to put into force the Act respecting the traffic in intoxicating liquors—*a*					
Supply Act, 1881-82 ...$5,000 00					
Supplementary do ... 1,000 00	6,000 00		5,808 22	191 78	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Amount required to provide for the erection of permanent headquarters of the North-West Mounted Police *d*	20,000 00	.....	.....	20,000 00	
Expenses of Dominion Government Agency at Rio Janeiro.....	1,250 00	.....	1,250 00		
To meet expenses connected with the consolidation of the Dominion Statutes..... ..... *e*	5,000 00	.....	5,085 60	.....	85 60
For expenses of Commissions of Enquiry—					
Unexpended balance of Appropriation for Civil Service Commission, 1881-82, carried forward by Order in Council....$ 363 78					
Supply Act, 1881-82. *f* 10,000 00	10,363 78				
Pacific Railway Commission—					
Services, Judge Polette, Commission, 1873.....	.....	.....	1,625 00		
Advances to members of Commission.....	.....	1,000 00			
Advances to Secretary.....	.....	2,375 00			
Witness' fees, &c.....	.....	112 23			
Services of Accountant and Clerk.	.....	998 21			
Reporting evidence.....	.....	2,300 00			
Binding, stationery, &c.....	.....	170 34			
Telegrams.....	.....	24 14			
Rent of rooms.....	.....	8 00			
			6,987 92		
			8,612 92		
Civil Service Commission—					
Services of Commissioners.....	.....	1,029 00			
do Messengers.....	.....	15 00			
Telegrams.....	.....	12 18			
Printing, &c.....	.....	311 05			
			1,367 23		
Total Expenditure.....	.....	.....	9,980 15		
Balance unexpended	.....	.....	.....	383 63	

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Translating into French the report of the Canada Pacific Railway Commission, and the evidence taken before them—*f*. Governor General's Warrant, No. 24	.....	3,200 00	2,406 25	793 75	
Printing in French the Second Volume of the evidence accompanying Report of the Canadian Pacific Railway Commission— Governor General's Warrant, No. 26	.....	1,000 00	1,000 00		
Printing of the Report and evidence of the Pacific Railway Commission—*f*. Governor General's Warrant, No. 27	.....	6,657 73	6,646 33	11 40	
Summary— Pacific Railway Commission ..... $18,665 50; Civil Service Commission 1,367 38	20,032 73				
To provide for the cost of a Monument to the memory of the late Sir George Et. Cartier, Bart. *g*	.....	10,000 00	.....	10,000 00	
To pay for ten Babcock fire extinguishers for Public Buildings	.....	500 00	500 00		
To pay balance due for conveying His Excellency the Earl of Dufferin and his party in steamer "J. W. Steinhoff," from Windsor to Sarnia and Goderich, in August, 1874	.....	152 98	152 98		
To provide for the removal of ex-Lieut. Governor Laird and his family from Battleford, N.W.T., to Charlottetown, P.E.I.	.....	1,524 00	1,524 00		

e. The expenditure is $85.60 more than was granted, because it was impossible to estimate beforehand the exact amount that would be required for the prosecution of the work in question.

f. This grant was overestimated, because the actual expenditure could not be previously ascertained.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts	$ cts.
To purchase 25 copies of "Les Fleures Boréales" *a*	31 25	.....	31 25	
To supply 300 copies of the "Dominion Annual Register and Review" ..... *a*	900 00	.....	900 00	
To purchase 600 copies of Mackintosh's "Parliamentary Companion"	1,200 00	1,200 00		
To pay Mr. T. C. Keefer, for services rendered in connection with Paris Exhibition after his salary ceased.....	1,000 00	1,000 00		
To pay Dr. S. P. May, for services rendered in connection with Paris Exhibition after his salary ceased.....	450 00	450 90		
To pay Burland Lithograph Co., Montreal, for printing 6,000 plates for the Commissioners' Report.....	220 00	220 00		
To pay Messrs. Rolph, Smith & Co., Toronto, for lithographing certificate, $40, and engraving awards in certificate, $40.....	80 00	80 00		
To cover expenses of medical attendance, funeral expenses, &c., for the late James Meharg, who received injuries while in performance of his duties as Engineer in the Montreal Custom House, which resulted in his death.....	210 50	210 50		
To reimburse Mrs. Diana Fox the sum of $390.22, fraudulently obtained at the Post Office, Ottawa, in October, 1881, by a person representing herself to be Diana Fox.....	390 22	390 22		
To cover refunds of superannuation abatements when necessary..... *h*	500 00	.....	500 00	
To cover expenses in connection with the International Fishery Exhibition..... *j*	2,500 00	2,433 33	66 67	
For three months' gratuity to Thomas Shea, Night Watchman in Dominion buildings, Halifax... *g*	135 00	135 00		
For Kootenay and Fort Macleod pack trail..... *d*	2,500 00	.....	2,500 00	
Compensation to Jean Louis Legaré for services in connection with the surrender to the United States of the Sioux Indians..... *d*	2,000 00	.....	2,000 00	
To provide for the expenses connected with charges against Fishery Overseer Mowat..... *k*	675 80	675 80		
To provide for the payment of expenses in attending upon the injured Keepers at Bird Rocks	101 40	101 40		
To provide for a gratuity to the widow of the late Chas. Chiasson, Keeper of Bird Rocks Lighthouse	1,000 00	1,000 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MISCELLANEOUS—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
To provide for a grant to fishermen on the coast of Nova Scotia, who suffered losses by storm in April, 1881 ..... *l*	1,000 00	.....	.....	1,000 00	
To cover expenditure incurred during His Excellency the Governor General's trip to the North-West Territories..... *d*	11,000 00				
Transport of boatmen and other assistants, and freighting of supplies.....	.....	3,348 79			
Provisions, rations and forage....	.....	2,045 94			
Pay of teamsters	.....	857 40			
Boatmen.....	.....	890 00			
Guides.....	.....	112 50			
Cook and other assistants.....	.....	361 75			
Expenses of special mails.....	.....	527 00			
Waggons, &c., purchased.....	.....	428 00			
Blankets and clothing for Indians	.....	128 37			
Printing.....	.....	25 00			
Postage	.....	32 60			
Sundries	.....	325 49			
Charcoal.....	.....	200 00			
Use of horses.....	.....	1,700 00			
Total expenditure.....	.....	.....	10,982 84		
Balance unexpended.....	.....	.....	.....	17 16	
Enquiry respecting alleged clandestine introduction of arms into Canada, balance of Governor General's Warrant carried forward.... ..... $539 00 LESS—Unexpended, 30th Sept., 1882..... 439 00	100 00	.....	100 00		
To enable the Department of Marine and Fisheries to pay legal expenses incurred in the case of the Queen *vs.* Bourassa. Governor General's Warrant of 20th Sept., 1881.... *n*	78 90	.....	78 90		
For the translation and printing of Sir Charles Tupper's speech on Pacific Railway Policy, Governor General's Warrant 23rd May, 1882	816 35	.....	816 35		

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN GORMAN.

J. L. McDOUGALL,
Auditor-General.

j. Amount not required.

k. Paid by Finance Department cheque under authority of an Order in Council, dated 28th Dec., 1881, and charged to unforeseen expenses.

l. Paid by authority of Order in Council, dated 11th May, 1881. *Vide* Public Accounts, page 205, 1880-81.

[A.]

OTTAWA, November 20, 1882.

SIR,—In reply to your letter of the 13th instant, requesting me to furnish any observations, and any other remarks which I may deem proper to make on the causes of the differences between the expenditure and the grant under the heading "Miscellaneous" at the disposal of this Department, I have the honor to state as follows:—

Canada Gazette.

Grant, $4,000; Expenditure, $3,995.
Less than grant, $5, an unexpended balance.

Miscellaneons Printing.

Grant, $10,000; Expenditure, $16,358.77.
$6,358.77 more than grant. The Queen's Printer reports that the increased bulk of the Departmental Reports furnished to the several Departments caused a deficit of over $5,000 in 1880-81, and over $1,000 in 1881-82, both of which amounts were charged against last year's vote, and that the bulk of the reports seems more likely to increase than decrease.

Canada Temperance Act.

Grant, $6,000; Expenditure, $5,802.22.
Less than grant, $191,78, which is an unexpended balance on account of advertising, fees of Returning Officers, and general expenses under this Act.

To purchase 25 copies of Les Fleures Boréales.

Grant, $31 25; Expenditure, none.
$31.25 less than grant; this amount has not been paid as no account has been rendered for the same.

Dominion Annual Register.

Grant, $900; Expenditure, none.
$900 less than grant. It would appear that this work was not published in time, but that the amount has been carried forward by Order in Council, and that it has since been paid.

I have the honor to be, Sir,
Your obedient servant,
EDOUARD LANGEVIN,
Under Secretary of State.

J. L. McDOUGALL, Esq.,
Auditor-General.

[B.]

OTTAWA, November 20, 1882.

SIR,—With reference to the expenditure on account of "Army and Navy Commutation," for the year ended 30th June last, being $2,503.97 less than the appropriation, I have to explain that the expenditure is always contingent upon the number of officers serving in Canada who are not members of Officers' Messes.

The amount asked for when making up estimates can only be an approximate one, the exact number of such officers likely to be chargeable to the account being unknown to the Department, and varying from year to year.

I am Sir,
Yours, &c., &c.,
J. JOHNSON,
Commissioner of Customs.

J. L. McDOUGALL, Esq.,
Auditor General.

[C.]

OTTAWA, November 24, 1882.

SIR,—Referring to the statement of the Accountant of this Department, transmitted to you on the 11th inst., with regard to the expenditure in connection with the expenses of Government in the North-West Territories, and in the District of Keewatin, during the fiscal year ended 30th June, 1882, I have the honor, by direction of the Minister of the Interior, to make, for your information, the following explanations of the difference between the expenditure and appropriation, under the three respective headings of the statement referred to.

1. Expenses of Government in the North-West Territories under authority of Statute 43 Vic., cap. 25, section 89.

Unexpended balance, $2,683.50.

The explanation of this is that two of the Registrars received salary for only a part of the year, and that no payments on account of salary were made to members of the North-West Council.

2. Expenses of Government in the North-West Territories, as provided for by the Supply Act of 1881-82.

Unexpended balance, $18,835.30.

This large balance is owing to the fact that the expenses incurred for Registrars, and for the travelling expenses of the members of the Council, and the expenditure for bridges, schools and mail service, were considerably less than was estimated.

3. Expenses of Government in the District of Keewatin, as provided for by the Supply Act of 1881-82.

Unexpended balance, $4,846.73.

The vote in this case was made sufficiently large to extinguish the unsettled and outstanding claims for services rendered and goods supplied in connection with the small-pox epidemic at Gimli in 1876, which proved much less than was anticipated.

I have the honor to be, Sir,
Your obedient servant,

J. L. MCDOUGALL, Esq.,
Auditor-General.

A. M. BURGESS,
Secretary.

[D]

OTTAWA, December 7, 1882.

SIR,—Referring to your letter of the 13th ultimo, with enclosure, I have the honor to reply to the enquiries therein respecting the expenditure of certain appropriations controlled by this Department, as follows:—

1. As to the $20,000 granted to provide for the erection of permanent headquarters for the North-West Mounted Police, by Order in Council of the 30th June, the period within which the expenditure of this sum might be made was extended to the 30th September last, and the amount was expended prior to that date.

2. No report has yet been received from Lieut. Governor Dewdney respecting the $2,500 granted for the Kootenay and Fort McLeod pack trail, but I have this day written him on the subject.

3. The appropriation of $2,000 for compensation to Jean Légaré was extended by Order in Council for three months from 1st July last, and has since been paid to Mr. Légaré, (see my letter 16th August last, and official cheque No. 5910 of the Finance Department, dated 17th August, which was issued, as requested, in Légaré's favor.)

4. The expenditure incurred during the trip of His Excellency the Governor-General to the North-West was $17.16 less than the appropriation.

I have the honor to be, Sir,
Your obedient servant,

J. L. MCDOUGALL, Esq.,
Auditor General.

A. M. BURGESS,
Secretary.

E. & F.

OTTAWA, November 22, 1882.

SIR,—I have the honor to return the statement which you sent me of the appropriations under the heading of "Miscellaneous" controlled by this Department for the year ended 30th June, 1882, with memoranda at the foot of the statement explaining the causes of difference between grant and expenditure.

I am, Sir,
Your obedient servant,
GEO. W. BURBIDGE,
D. M. J.

J. L. McDOUGALL, Esq.,
Auditor-General.

G.

OTTAWA, November 18, 1882.

SIR,—With reference to the causes for the non-expenditure of the appropriations to provide for the cost of a monument to the memory of the late Sir George E. Cartier, and for a three months' gratuity to Thomas Shea, night watchman in Dominion Building, Halifax, referred to in your letter of the 14th instant, I am directed to inform you that the $10,000 voted for a monument to the memory of the late Sir George E. Cartier not having been expended in 1881-82, was revoted for 1882-83, and that the $135, for a three months' gratuity to Thomas Shea, voted for 1881-82, have been paid out of Rents and Repairs, 1881-82, for the reason that this item was not placed in the Supplementary Estimates of 1881-82 by this Department, that payment has been made in accordance with an Order in Council, No. 21,982, date 6th March, 1882.

I have the honor to be, Sir,
Your obedient servant,
F. H. ENNIS,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

NOTE.—This amount was afterwards transferred from Rents and Repairs to Miscellaneous.

H.

The expenditure authorized by this grant was charged to Superannuation Revenue.

OTTAWA, November 29, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 14th instant, transmitting a statement of such of the Appropriations under the heading of "Miscellaneous" as are controlled by this Department, and asking to be informed as to the causes of difference, where there is and, between the Expenditure and the Grant.

I beg to return herewith the statement referred to with the required explanations.

I am, Sir,
Your obedient servant,
WM. SMITH,
Deputy of the Minister of Marine.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, November 21, 1882.

SIR,—I have the honor to acknowledge the receipt of your letter of the 17th instant, addressed to the Deputy Minister of Marine and Fisheries with reference to a payment on September 30th, 1882, of $78.90, to Messrs. Carter & Church for legal expenses;

I beg to state, that the amount was voted by Parliament in the Supplementary Estimates for 1880-81, under the heading "Miscellaneous," and that its payment, before the close of the fiscal year having been overlooked, it was, on a report of the Minister of Marine, paid by Governor-General's Warrant as above stated.

I am, Sir,
Your obedient servant,
JOHN TILTON,
Accountant.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, November 9, 1881.

SIR,—I beg to acknowledge the receipt of your communication of the 8th inst., enclosing account of Thos. W. Taylor, $467, for books furnished Registrar McDonald, North-West Territories. Be good enough to cause the certificate of the Queen's Printer to be obtained as to the correctness of the account before returning to me.

I would refer you to 31 Vic., Chap. 35, Sects. 15 and 18, which seem to contemplate the furnishing of all such articles, as are contained in this account through the Stationery Office here.

I have the honor to be, Sir,
Your obedient servant
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Acting Deputy-Minister of the Interior.

OTTAWA, November 9, 1881.

SIR,—Referring to your letter of this morning returning Thomas W. Taylor's account for $467, for books furnished Registrar McDonald, North-West Territory, which I forwarded to you yesterday, that a cheque might issue in payment thereof, requesting that the account be first certified to by the Queen's Printer;

I have the honor to inform you that the Queen's Printer has been interviewed, and that he informs me that it would be impossible for him to certify the account as he has neither seen the books, nor had he in any way been connected with the transaction.

With reference to the latter paragraph of your letter, referring me to 31 Vic. Cap. 35, Secs. 15 and 18, I am aware that the ordering of these books outside the Government Stationery Office, was in contravention to the Statute, but it was done for the purpose of saving the enormous expense of transport from Ottawa to these remote offices.

Trusting the above explanation may be found satisfactory, I again enclose the account, that action may be taken in the matter.

I have the honor to be, Sir,
Your obedient servant
LINDSAY RUSSELL,
Acting Deputy of the Minister of the Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, November 10, 1881.

SIR,—I have the honor to acknowledge the receipt of your communication of yesterday, and in view of the circumstances, I am now passing Mr. Taylor's account, $467.

As the provisions of the Statute 31 Vic., Cap. 35, sections 15 and 18, directing that all books and stationery required, both for inside and outside service, should be provided through the Stationery Office, are so frequently disregarded, I am forwarding the correspondence in this matter to the Treasury Board for instructions for future guidance.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

L. RUSSELL, Esq.,
Acting Deputy Minister of Interior.

OTTAWA, November 18, 1881.

SIR,—I have the honor to inform you with relation to the purchase of books at Winnipeg by Mr. Macdonald, a Registrar in the North-West Territories, from Mr. Thos. W. Taylor, it is the desire of the Honorable the Treasury Board, before whom I placed your letter of the 11th inst., that the rules in connection with the purchase of books &c., should be strictly adhered to.

I have the honor to be, Sir,
Your obedient servant,
J. M. COURTNEY,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

August 29, 1882.

Miscellaneous, N. W. T.

SIR,—I find that only 11 payments were made to A. Sproat, Registrar for the year 1881-82; seemingly no payment was made for the month of September, 1881. Can you furnish me any explanation of the omission.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

H. DRUMMOND, Esq.,
Auditor, Winnipeg.

WINNIPEG, September 29, 1882.

SIR,—In reply to your favor of 29th August, I may say I have made all the necessary inquiries at the Merchants Bank here, in regard to Mr. Sproat's salary for September, 1881, and can find no trace of it. I have also written to Mr. Sproat apprizing him of the fact, and asking him to forward a duplicate receipt at once.

Yours very truly,
H. M. DRUMMOND,
Assistant Receiver-General-

J. L. McDOUGALL, Esq.,
Auditor-General.

October 3, 1882.

Miscellaneous, N. W. T.

SIR,—I observe that Mr. Sproat, Registrar, has been paid for all the months of the fiscal year ended 30th June last, with the exception of September, 1881. Would you be pleased to have enquiry made as to cause of the omission and let me know?

I observe also that Mr. E. A. Brisbois was paid for 3 months only, viz.: July, August and September, 1881, and would like to know the reason. If he has retired from the service, notice should have been sent to this office.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

L. RUSSELL, Esq.,
Deputy Minister of Interior.

NOTE.—The receipt for September, 1881, salary of Mr. Sproat, came in with the statement of the Provincial Auditor at Winnipeg, for the week ended 30th November, 1882, and was repaid Merchants' Bank, and charged to account, 1882-83, the accounts for 1881-82 being closed.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CUSTOMS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Ontario	224,485 00	226,114 63	.....	1,629 63
Quebec	197,515 00	197,393 78	121 22	
New Brunswick	91,070 00	88,049 95	3,020 05	
Nova Scotia	108,225 00	108,903 81	.....	678 81
Manitoba	15,000 00	15,062 96	.....	62 96
North-West Territories	5,000 00	4,353 69	646 31	
British Columbia	22,454 00	22,502 63	.....	48 63
Prince Edward Island	22,370 00	21,385 80	984 20	
Salaries and expenses of Inspectors of Ports, and travelling expenses of other officers on inspection	18,000 00	13,401 11	4,598 89	
Contingencies of Head Office, covering printing, stationery, advertising, telegraphing, &c., for several ports of entry	13,000 00	12,686 72	313 28	
To meet expenditure in connection with the Board of Customs and Outside Detective Service	15,000 00	14,058 77	941 23	
	732,119 00	723,913 85	8,205 15	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
F. HAYTER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882.—Continued.

CUSTOMS—*Continued.*

Outside Service.

PROVINCE OF ONTARIO.

Ports.	Salaries.	Contingencies.	Ports.	Salaries.	Contingencies.
	$ cts.	$ cts.		$ cts.	$ cts.
Amherstburg	3,145 68	223 16	Morrisburg	1,020 00	215 37
Belleville	3,000 00	511 11	Napanee	1,658 28	212 90
Brantford	2,500 00	152 27	New Castle	700 00	20 00
Brighton	600 00	154 72	Niagara	1,783 30	193 11
Brockville	3,200 00	575 71	Oakville	1,600 00	235 70
Chatham	2,750 00	299 84	Oshawa	1,099 96	261 50
Clifton	9,150 00	2,258 17	Ottawa	9,466 60	1,533 28
Cobourg	1,694 28	216 94	Owen Sound	1,000 00	78 37
Colborne	800 00	41 26	Paris	1,000 00	18 20
Collingwood	1,309 62	218 50	Penetanguishene	492 21	5 96
Cornwall	1,400 00	140 88	Peterboro'	1,000 00	150 20
Caramahe	424 95	128 33	Picton	1,500 00	183 70
Darlington	1,750 00	177 58	Prescott	5,412 87	603 38
Dover	1,874 92	255 85	Prince Arthur's Landing	1,800 00	240 35
Deseronto	200 00	1 76	St. Catharines	3,366 60	317 88
Dundas	1,000 00	136 75	Sarnia	5,100 00	576 45
Dunnville	1,400 00	37 06	Saugeen	300 00	46 07
Fort Erie	4,600 00	396 07	Sault Ste. Marie	2,900 00	385 98
Galt	800 00	59 00	St. Thomas	3,096 16	284 47
Gananoque	900 00	684 40	Stratford	2,600 00	172 80
Goderich	1,700 00	102 40	Toronto	45,623 83	6,737 14
Guelph	3,100 00	356 29	Trenton	500 00	110 95
Hamilton	19,041 58	3,206 16	Wallaceburg	1,600 00	168 79
Hope	2,400 00	203 66	Whitby	1,700 00	75 90
Kincardine	394 38	48 45	Windsor	8,527 94	683 33
Kingston	11,775 00	1,858 85	Woodstock	1,500 00	39 78
Kingsville	1,000 00	111 50			
Lindsay	1,000 00	133 76			
London	9,716 66	898 17	Total	198,974 82	27,139 81

PROVINCE OF QUEBEC.

Bradore Bay	300 00		Quebec	33,365 55	13,126 23
Clarenceville	600 00	80 00	Rimouski	650 00	33 31
Coaticook	4,700 00	818 36	Russeltown	1,100 00	112 74
Dundee	1,362 48	167 07	St. Armand	1,900 00	180 41
Frelighsburg	850 00	82 06	St. Hyacinthe	400 00	19 31
Gaspé	1,699 88	167 48	St. Johns	2,327 79	1,310 44
Hemmingford	949 92	113 32	Sherbrooke	2,886 47	223 76
Lacolle	500 00	244 00	Sorel	500 00	62 30
Magdalen Islands	1,200 00	88 20	Stanstead	3,500 00	140 05
Montreal	68,889 78	44,031 70	Sutton	1,416 62	61 51
New Carlisle	2,950 00	186 39	Three Rivers	1,000 00	402 54
Percé	1,050 00	85 91			
Potton	1,400 00	158 20	Total	135,498 49	61,895 29

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CUSTOMS—*Continued.*

OUTSIDE SERVICE—*Contineud.*

PROVINCE OF NEW BRUNSWICK.

Ports.	Salaries.	Contingencies.	Ports.	Salaries.	Contingencies.
	$ cts.	$ cts.		$ cts.	$ cts.
Bathurst	1,600 00	164 61	Richibucto	2,760 00	129 00
Campo Bello	1,100 00	210 76	Sackville	1,133 24	106 14
Caraquette	800 00	120 56	Shediac	1,000 00	78 90
Chatham	2,895 80	121 74	Shippegan	660 00	25 24
Dalhousie	2,360 00	93 00	St. Andrews	3,250 00	252 37
Dorchester	1,100 00	46 06	St. George	950 00	76 17
Fredericton	3,500 00	652 47	St. John	39,241 35	5,899 46
Grand Falls	1,700 00	32 39	St. Stephens	4,950 00	353 23
Hillsboro'	1,700 00	38 65	Woodstock	2,246 09	281 42
McAdam Junction	1,600 00	117 56			
Moncton	1,600 00	318 48	Total	78,846 48	9,203 47
New Castle	2,700 00	85 26			

PROVINCE OF NOVA SCOTIA.

Amherst	3,220 00	28 99	Margaretsville	700 00	66 18
Annapolis	1,308 92	152 28	North Sydney	2,002 64	9 41
Antigonish	1,400 00	82 95	Parrsboro'	1,131 45	64 35
Arichat	2,230 00	24 74	Pictou	5,511 29	375 86
Baddeck	1,788 29	44 22	Port Hawkesbury	500 00	49 81
Barrington	830 00	78 48	Port Hood	710 00	5 19
Bridgetown	920 00	.....	Port Medway	500 00	1 89
Cornwallis	1,970 00	51 44	Shelburne	550 00	6 19
Digby	1,979 92	129 15	Sydney	2,910 00	.....
Guysboro'	2,010 00	125 23	Truro	885 29	243 18
Halifax	50,472 88	8,632 10	Weymouth	1,500 00	80 10
Liverpool	1,500 00	73 40	Windsor	2,509 96	14 64
Lockport	600 00	.....	Yarmouth	5,352 50	379 52
Londonderry	769 63	3 25			
Lunenburg	2,020 00	398 49	Total	97,782 77	11,121 04

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CUSTOMS —*Concluded.*

OUTSIDE SERVICE—*Concluded.*

Ports.	Salaries.	Contingencies
Manitoba.	$ cts.	$ cts.
Emerson	783 28	780 50
Winnipeg	8,823 33	4,675 85
Total	9,606 61	5,456 35
North-West Territories.		
Fort MacLeod, on account of commission	.....	3,351 26
Fort Walsh do	.....	843 70
Wood Mountain do	.....	158 73
Total	.....	4,353 69
British Columbia.		
Victoria	14,200 00	1,702 46
New Westminster	5,704 00	896 10
Total	19,904 00	2,598 63
Prince Edward Island.		
Charlottetown	14,530 68	1,883 22
Summerside	4,580 00	391 90
Total	19,110 68	2,275 12
Inspection of Ports	9,200 00	4,201 11
Board of Experts and Outside Detective Service	.....	14,058 77
Miscellaneous Contingencies of Head Office, etc	.....	12,686 72

CUSTOMS DEPARTMENT, 19th October, 1882.

SIR,—I had the honor to transmit statement showing the actual and estimated expenditure of this Department for the year ended on the 30th June last, and I have now to offer the following general explanations :

In the Province of Ontario [over expended, $1,600] the estimate for salaries has been exceeded by about $800. This has been necessitated in consequence of changes made during the year in the *personnel* and duties of the officers of a nature that could not be foreseen when the basis was being arranged. The balance of the excess which appears in that Province will be found chiefly in the contingent expenditure of the Port of Toronto, which had been very closely figured, the increasing business of that centre, however, having prevented the saving, in several directions, which was anticipated.

The Province of New Brunswick shows an amount short expended of $3,000, which is accounted for by deaths, resignations and superannuations at the Ports of Saint John, Chatham and Hillsboro', and the failure to carry out certain projected changes in the staff of that Province. But, on the other hand, the contingent expenditure at Saint John and Moncton has somewhat increased, owing to the greater volume of business transacted at these points.

The excess in the Province of Nova Scotia will be found entirely in the contingent expenditure of the Port of Halifax, where it was necessary to procure improved weighing apparatus and to introduce telephones, as well as to incur other increased expenditure, which the circumstances demanded.

The saving in Prince Edward Island has been caused principally by the superannuation of an officer at Charlottetown, while the other items of under expenditure were the result of delay in the payment of commission to officers of North-West Mounted Police Force (who act as collectors), the postponement of certain projected inspections, and the resignation of an officer connected with the Board of Customs service.

I have the honor to be, Sir,
Your obedient servant,

J. JOHNSON,
Commissioner.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

EXCISE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Officers and Inspectors of Excise, including salaries of Officers employed on Probation	.....	200,206 66	195,285 94	4,920 72	
Increase of pay of Chief Officers at large distilleries and factories	.....	1,400 00	1,400 00		
Travelling expenses, rent, fuel, stationery, &c	42,250 00				
Cost of tobacco stamps	12,000 00				
do (supplementary)	30,000 00				
		84,250 00	77,410 01	6,839 99	
Commissions to Customs Officers on duties collected by them	2,500 00				
Commissions to Customs Officers (supplementary)	1,000 00				
		3,500 00	3,302 77	197 23	
Preventive service	.....	6,500 00	2,643 15	3,856 85	
Tobacco Stamps Commission	.....	1,000 00	788 97	211 03	
		296,856 66	280,830 84	16,025 82	
To enable the Department to purchase wood. naphtha and similar articles, for issue to Bonded Manufacturers, under provisions of 43 Vic., c. 19, sec. 21, the cost of which will be recouped by the Manufacturers to whom they are supplied	.....	2,000 00			
Expenditure in '81-82. $8,605 78 Receipts in 1881-82.... 8,863 11					
Excess of Receipts over Expenditure *	.....	.....	Credit. 257 33		
Net Revenue and Vote unexpended	.....	.....	.....	2,257 33	
		298,856 66	280,573 51	18,283 15	

Excise Revenue..... $5,884,859.95
Excess of Seizures Expenditure over Receipts..... 3,922.85

* This illustrates forcibly the disadvantages of expending money not voted by Parliament. A sum might have been put in the Estimates to cover the whole Expenditure ($8,605.78), and the whole Receipts should have gone to the Consolidated Revenue Fund.

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

CULLING TIMBER.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts	$ cts.	$ cts.	$ cts.
Quebec Office—				
Supervisor	2,000 00	333 32	1,666 68	
Deputy Supervisor and Book-keeper	1,600 00	1,933 26	.....	333 26
Cashier	1,200 00	1,200 00		
Specification Clerks	1,800 00	1,200 00	600 00	
Messenger	400 00	299 97	100 03	
Specification Clerks (8 months)	5,100 00	5,401 61	.....	301 61
Assistant Book-keeper	1,000 00			
do (temporary)	.....	999 96	0 04	
Pay of Cullers	45,000 00	27,448 26	17,551 74	
Contingencies	4,000 00	2,586 44	1,413 56	
	62,100 00	41,402 82	20,697 18	
Montreal, Lachine and Sorel—				
Deputy Supervisor	900 00	900 00		
Book-keepers and Specification Clerks	1,000 00	600 00	400 00	
Pay of Cullers	2,500 00	2,237 78	262 22	
Contingencies	300 00	322 46	.....	22 46
	4,700 00	4,060 24	639 76	
General Contingencies—				
Queen's Printer	.....	175 03	.....	175 03
Stationery Office	.....	120 95	.....	120 95
	.....	295 98	.....	295 98
Total	66,800 00	45,759 04	21,040 96	

RECAPITULATION.

Salaries	15,000 00	12,868 12	2,131 88	
Contingencies	4,300 00	3,204 88	1,095 12	
Cullers' fees	47,500 00	29,686 04	17,813 96	
	66,800 00	45,759 04	21,040 96	

Cullers' Revenue $45,753 34

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

WEIGHTS AND MEASURES AND GAS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Inspectors and Assistant Inspectors of Weights and Measures	45,850 00				
Re-adjustment of salaries	5,000 00				
		50,850 00	43,064 05	7,785 95	
Salaries of Inspectors of Gas	.....	9,000 00	9,321 75	.....	321 75
Rent, fuel, travelling expenses, postage, stationery, &c	.....	23,500 00			
Weights and Measures contingencies	14,175 24				
Gas inspection contingencies	2,762 45				
		.....	16,937 69	6,562 31	
		83,350 00	69,323 49	14,026 51	

Weights and Measures Revenue	$27,509 03
do Seizures	480 67
Gas Inspection Revenue	2,524 00
	$30,513 70

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INSPECTION OF STAPLES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Purchase of standards of flour, and other expenditure under the Act....	.....	3,000 00			
Flour, samples.....	712 42				
Freight on samples.....	68 20				
Expenses of examinations of Inspectors.....	115 85				
Advertising examinations.....	5 00				
Queen's Printer.....	31 97				
		.....	933 44	2,066 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

ADULTERATION OF FOOD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	
To meet expenses under the Act.....	.....	10,000 00			
Analysts' retaining fees.....	961 11				
Fees for analyses.....	7,427 50				
Rent	480 56				
Materials for laboratories.....	900 00				
Purchase of samples.....	167 51				
Wax seal.....	10 50				
Translation.....	3 00				
Queen's Printer.....	17 88				
		.....	9,968 06	31 94	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

MINOR REVENUE EXPENDITURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Expenses of collection of Minor Revenues by Department of Inland Revenue	.....	8,000 00			
Bill Stamps—					
British American Bank Note Co	2,220 00				
Queen's Printer	21 28				
		.....	2,241 28		
Union Suspension Bridge—					
Salary of Collector	600 00				
Advertising	90 80				
Stationery Office	4 41				
		.....	695 21	4,949 71	
Ferries—					
Advertising	60 35				
Queen's Printer	3 45				
		.....	63 80		
Ordnance Lands	.....	.....	50 00		
		8,000 00	3,050 29	4,949 71	
Expenditure by Dept. of Interior—					
Ordnance Lands	.....	2,000 00	2,457 63	.....	457 63
Expenditure by Dept. of Agriculture—					
Patent Office	.....	.....	408 49	.....	408 49
		10,000 00	5,916 41	4,083 59	

Minor Revenues—	
Bill Stamps (Finance Statement)	$82,616 45
Union Suspension Bridge	2,951 48
Ferries	1,562 20
Ordnance Lands	42,989 13
Patent Fees	58,769 93
	$188,889 19

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

AUDITOR GENERAL'S OFFICE,
December 28th, 1882.

SIR,—I enclose the ordinary form of Appropriation Account showing expenditure by you for collection of Inland Revenues for 1881-82, as compared with the Estimates, the balances in every case being, as required by the Audit Act, the same as those given by your Department.

Where the difference between vote and expenditure is material, I would like to have, for the information of Parliament, a statement of the causes of variation, such causes as would have induced a closer estimate had they been foreseen.

I am, Sir, your obedient servant,

J. L. McDOUGALL,
Auditor-General.

E. MIALL, Esq.,
Acting Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,
OTTAWA, 3rd January, 1883.

SIR,—In reply to your communication of the 28th December, ultimo, I have the honor to submit the following remarks in explanation of the discrepancies between the sums expended and the sums granted by Parliament for the respective services.

Excise.

The item "Salaries of Officers and Inspectors," shows an under expenditure of $4,920.72. This discrepancy is due to the fact, firstly, that several increases contemplated when the Estimates were framed were withheld in addition to which it was expected that the examinations to be held by the Board of Inland Revenue Examiners would have resulted in improving the rank of a greater number of officers than it did, the proportion of successful candidates having been less last year than any previous year.

In respect of the under expenditure on account of excise contingencies, $4,119 was due to the cost of tobacco stamps having reached to $37,881, as against an estimate of $4 ,000. The remaining surplus of $2,700 is considered but a small item upon so large a vote.

The surplus of $3,856.85 under the head of Preventive Service explains itself. It is essential that the vote should be large enough to meet all possible requirements, but it is of that nature that it cannot be closely approximated.

Culling Timber.

The expenditure in respect of this service was $21,040 96 less than estimated. Of this, $17,813.96 stands to the credit of the vote for cullers fees, the expenditure for which depends upon the volume of trade and cannot therefore be closely approximated.

Of the balance, namely $3,227, $2,131 pertains to salaries, the saving having been due to the superannuation of the supervisor and the delay in appointing a successor, and the omission for some time to appoint a successor to one of the specification clerks who died during the previous year.

Weights and Measures.

It is probable that the estimated expenditure under this head will continue to be more or less in excess of the actual cost inasmuch as the staff is in process of reduc-

tion. The existing staff has necessarily to be provided for in the Estimates, while resignations or deaths during the currency of the year are not filled up.

The Department has exercised a rigid supervision over the expenditure of this branch of the service under the head of Contingencies, inasmuch as the revenue derived from inspection is still less than its cost.

Minor Revenues.

Shifting and uncertain. Cannot be closely approximated.

The above remarks explain all the discrepancies which are of sufficient importance to need explanation.

I have the honor to be, Sir,
Your obedient servant,

E. MIALL,
Acting Commissioner.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary.	Total Grants.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
Working Expenses.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Locomotive power	548,000 00	81,000 00	629,000 00	684,191 41	.....	55,191 41
Car expenses	358,000 00	70,000 00	428,000 00	469,331 23	.....	41,331 23
Maintenance of way and works	385,000 00	78,000 00	463,000 00	476,134 17	.....	13,134 17
Station expenses	192,000 00	40,000 00	232,000 00	270,355 70	.....	38,355 70
General charges	117,000 00	31,000 00	148,000 00	162,134 29	.....	14,134 29
Car mileage	.....	.....	.....	7,510 68	.....	7,510 68
	1,600,000 00	300,000 00	1,900,000 00	2,069,657 48	.....	169,657 48
Over-expended	.....	.....	.....	.....	.....	169,657 48

PRINCE EDWARD ISLAND RAILWAY.

Working Expenses.						
Locomotive power	56,000 00	4,000 00	60,000 00	66,996 33	.....	6,996 33
Car expenses	32,000 00	3,000 00	35,000 00	30,844 32	4,155 68	.....
Maintenance of way and works	64,000 00	4,000 00	68,000 00	92,735 10	.....	24,735 10
Station expenses	22,000 00	3,000 00	25,000 00	23,560 16	1,439 84	.....
General charges	12,000 00	2,000 00	14,000 00	14,124 06	.....	124 06
	186,000 00	16,000 00	202,000 00	228,259 97	5,595 52	31,855 49
Unexpended	.....	.....	.....	.....	.....	5,595 52
Over-expended	.....	.....	.....	.....	.....	26,259 97

Appropriation for working expenses	$202,000 00
Amount from 1880-81	48,236 57
	$250,236 57
Expended as above	228,259 97
Balance, 30th June, 1882	$21,976 60

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary.	Total Grants	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
Working Expenses.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Maintenance of way and works	12,000 00	8,000 00	20,000 00	10,934 89	9,065 11	.....
Unexpended	.....	.....	.....	.....	9,065 11	.....

Appropriation for year	$20,000 00
Balance from 1880-81	5,582 75
	$25,582 75
Expended as above	10,934 89
Balance, 30th June, 1882	$14,647 86

CANADIAN PACIFIC RAILWAY, PEMBINA BRANCH.

Working expenses	2,000 00	2,570 88	.....	570 88
To refund certain money overcharged in the transport of freight	1,000 00	*721 83	278 17	
	3,000 00	3,292 71	278 17	570 88
Unexpended	.....	.....	.....	278 17
Over-expenditure	.....	.....	.....	292 71

* This outlay appears as a deduction from Revenue in Public Accounts.

Certified,

THOMAS D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT,
OTTAWA, 26th October, 1882.

GOVERNMENT RAILWAYS IN OPERATION,
OFFICE OF THE CHIEF ENGINEER,
OTTAWA, 30th December, 1882.

SIR,—In reply to your communication of this date enclosing statements of expenditure of the Department of Railways and Canals, for Railways under traffic as compared with the Estimates for year ended 30th June, 1882, and requesting explanations of the causes of the difference between grant and expenditure, I have to report that the excess of expenditure of $169,657.48 over the appropriation in operating the Intercolonial Railway is due to the very large increase in the traffic.

The appropriation shown by you to be available for the operating of the Prince Edward Island Railway was not expended because the road was efficiently worked for a lesser sum.

The cause of the expenditure in maintaining the Windsor Branch being less than the appropriation is due to some works of renewals proposed to have been completed during the year, not having been commenced at as early a date as contemplated.

The excess of expenditure of $292.71 over the appropriation in connection with the traffic business of the Canadian Pacific Railway is due to the claims entertained against traffic being that much in excess of what was estimated.

Papers returned herewith.

I am, Sir,
Your obedient servant,

COLLINGWOOD SCHREIBER.
Chief Engineer and General Manager.

J. L. McDOUGALL, Esq.,
Auditor-General.

APPENDIX A.

INTERCOLONIAL RAILWAY.

No. 1.—Summary of Expenditure for the Year ended 30th June, 1882.

		$ cts.	$ cts.
Dr.			
To Cheques issued by Railway Department		3,074,758 30	
Paid Morton, Rose & Co. for rails		35,305 62	
Stationery supplied by Stationery Department		105 47	
Transfer of rolling stock from Canadian Pacific Railway		35,470 48	
			3,145,639 87
Cr.			
By Working expenses		2,069,657 48	
Capital		585,568 79	
Subsidy to steamer "City of St. John"		8,000 00	
Rails loaned to Kent Northern Railway		645 54	
Punchard, Clark & Co. account written off		7,352 34	
Transfers to Public Works and Railway Departments		1,073 09	
Back charges		350,756 50	
Stores		71,449 69	
Open accounts		51,136 44	
			3,145,639 87

No. 2.—Summary of Receipts for Year ended 30th June, 1882.

		$ cts.	$ cts.
Dr.			
To Gross deposits in Bank of Montreal, at Moncton, during year		2,437,387 71	
Deposited in England :—			
Allan & Co.	$17,701 89		
Bischoff, Bompas & Co.	583 38		
		18,285 27	
			2,455,672 98
Cr.			
By Gross Revenue accrued :—			
Passenger traffic	$ 651,296 94		
Freight do	1,303,495 00		
Mails and sundries	124,470 72		
		2,079,262 66	
Transfer to open accounts		25,653 82	
Back charges		350,756 50	
			2,455,672 98

No. 3—.Summary of Cash Account for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Balance on hand, 30th June, 1881		8,844 63
Gross Receipts during year		2,445,156 05
		2,454,000 68
Cr.		
By Gross deposits to credit of Receiver-General	2,437,387 71	
Balance on hand, 30th June, 1882	16,612 97	
		2,454,000 68

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*

No. 4.—Summary of General Stores Account for Year ended 30th June, 1882.

Dr.	$ cts.	$ cts.
To Balance, 30th June, 1881		313,701 06
Gross purchases during year	991,609 94	
Less—Gross issues do	920,160 25	
		71,449 69
Balance on hand, 30th June, 1882		385,150 75
Consisting of—		
Ordinary stores	265,031 13	
Iron and steel rails	42,106 54	
Old materials for sale	78,013 08	
		385,150 75

No. 5.—Open Accounts for Year ended 30th June, 1882.

Dr.	$ cts.	$ cts.
To Net balances outstanding, 30th June, 1881		188,059 28
Transfer from expenditure		51,136 44
		239,195 72
Cr.		
By Transfer from receipts	25,653 82	
do Punchard, Clark & Co., Account	300 00	
		25,953 82
Balance, 30th June, 1882		213,241 90
Consisting of—		
Debit balances per Railway balance sheet	234,464 97	
Less—Credit do do	21,223 07	
		213,241 90

No. 6.—Balance Sheet, 30th June, 1882.

Dr.		$ cts.	$ cts.
Open Accounts—Debit Balances—			
Cash		16,612 97	
Stations		53,984 00	
Intercolonial Express Co		1,850 68	
Rents		3,257 52	
James Harris & Co		4 78	
Steel Company of Canada		29,656 99	
Acadia Coal Company		3,733 85	
Springhill & Parrsboro' Railway		3,161 99	
Intercolonial Coal Company		1,427 39	
Western Counties Railway (general account)	$15,893 35		
do (traffic account)	1,657 42		
		17,550 77	
Halifax & Cape Breton Railway		119 88	
Windsor Branch Railway		1,912 75	
Windsor & Annapolis Railway (new)		1,499 10	
do (old)		6,684 46	
St. Martin's & Upham Railway		4,107 39	
Elgin Branch Railway		726 10	
Coldbrook Mills		1,967 41	
J. N. Pouliot		252 20	
Kent Northern Railway		165 50	
Canadian Pacific Railway (old)		2,007 24	
Colonel Laurie		18 56	
Halifax Rolling Mills		66 62	
Carried forward		150,868 15	

APPENDIX A—INTERCOLONIAL RAILWAY—*Concluded.*

No. 6.—Balance Sheet, 30th June, 1882—*Concluded.*

Dr.		$ cts.	$ cts.
Brought forward		150,868 15	
Open Accounts—Debit Balances—			
B. De Veber		76 00	
Geo. Taylor		107 16	
Moncton Sugar Refinery		2,938 45	
Record & Boyer		18 18	
Washburn Carwheel Company		82 00	
Nova Scotia Government		280 45	
Canadian Pacific Railway (new)		8 81	
P. Mitchell		70 32	
A. Forbes		82 18	
J. Wetmore		20 00	
Allston Wheel Company		396 00	
Halifax Cotton Siding		9,188 48	
Unclaimed freight		73 77	
Montreal & Sorel Railway		5 95	
W. Casey		23 50	
McDougall & Co		575 00	
Chicago & Grand Trunk Railway		28 00	
Central Vermont Railway		17 00	
Carrier, Lainé & Co		4,478 32	
James Crossen		498 54	
Nova Scotia Forge Company		949 47	
H. T. Stevens		178 78	
Moncton Cotton Car Siding		458 35	
Dubé & Co		1,009 30	
SS. "St. Lawrence"		1,199 24	
Canadian Pacific Railway		140 00	
Chatham Branch Railway		268 13	
Grand Trunk Railway (general)		3,710 52	
Prince Edward Island Steam Navigation Company		58 24	
Prince Edward Island Railway		146 21	
Great Western Railway		12 20	
J. & S. Winter		108 00	
Oxford Branch Railway		12,324 80	
Department of Public Works		42 79	
Post Office Department		41,074 41	
Department of Militia		666 21	
Department of Agriculture		1,392 96	
Department of Marine and Fisheries		55 80	
Penitentiary, Dorchester		22 85	
Department of Justice		810 45	
		234,464 97	
Less—Credit Balances—			
Accident Insurance	$5,965 19		
Fines and rewards	270 98		
G. & G. Flewelling	31 61		
Quebec Central Railway	34 26		
Grand Trunk Railway	7,884 66		
Albert Railway	60 94		
Miscellaneous	6,975 43		
		21,223 07	
Net debit balances			213,241 90
Stores			385,150 75
			598,392 65
Cr.			
Dominion Account			598,392 65

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, 20th October, 1882.

APPENDIX B.

PRINCE EDWARD ISLAND RAILWAY.

No. 1.—Summary of Expenditure for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Payments by cheque at Charlottetown during year	268,458 72	
do do Ottawa	1,000 00	
Issues of stores	6,207 55	
		275,666 27
Cr.		
By Charged as follows :—		
Capital	402 03	
Working expenses	228,259 97	
Open accounts (*Vide* Statement No. 5)	22,347 77	
Bank of Prince Edward Island	12,107 69	
Rails loan account	12,548 81	
		275,666 27

No. 2.—Summary of Receipts for Year ended 30th June, 1882.

		$ cts.	$ cts.
Dr.			
To Gross revenue accrued during year, viz. :—			
Passenger traffic	$63,949 26		
Freight do	64,776 28		
Mails and sundries	8,542 00		
		137,267 54	
Receipts on open accounts (*Vide* Statement No. 5)		20,085 12	
			157,352 66
Cr.			
By Gross deposits to credit of Receiver-General			157,352 66

No. 3.—Summary of Cash Account for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Balance on hand, 30th June, 1881	1,049 33	
Gross receipts during year	157,072 87	
		158,122 20
Cr.		
By Deposits to credit of Receiver-General during year		157,352 66
Balance on hand, 30th June, 1882		769 54

APPENDIX B—PRINCE EDWARD ISLAND RAILWAY—*Concluded.*

No. 4.—Summary of General Stores Account for Year ended 30th June, 1882.

		$ cts.	$ cts.
Dr.			
To Balance on hand, 30th June, 1881		65,658 08	
Gross receipts during year 1881-82		92,443 69	
			158,101 77
Cr.			
By Gross issues during year 1881-82		98,651 24	
Balance, 30th June, 1881-82, consisting of—			
Ordinary stores	$41,661 48		
Rails and fastenings	17,789 05		
		59,450 53	
			158,101 77

No. 5.—Open Accounts for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Transfer from Expenditure (per Statement No. 1)		22,347 77
Less— do Receipts (per Statement No. 5)		20,085 12
		2,262 65
Cr.		
By Balance, 30th June, 1881		1,513 21
Net debit balance (per Balance Sheet No. 6) 30th June, 1882		749 44

No. 6.—Balance Sheet per Railway Books, 30th June, 1882.

		$ cts.	$ cts.
Dr.			
Stores			59,450 53
Open Accounts—			
To Debit balances—			
Cash	$ 769 54		
Stations	1,186 41		
Militia Department	13 35		
Post Office Department	2,016 00		
Miscellaneous	992 08		
		4,977 38	
Less—Credit balances—			
Accident Insurance	$ 2,436 72		
Through Ticket Ledger	1,791 22		
		4,227 94	
			749 44
			60,199 97
Cr.			
By Dominion Account			60,199 97

THOS. D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, 20th October, 1882.

APPENDIX C.

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

No. 1—Summary of Expenditure for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Gross payments by cheque		19,031 65
Cr.		
By Working expenses	10,934 89	
Stores	1,210 47	
Open Accounts	6,886 29	
		19,031 65

No. 2.—Summary of Receipts for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Gross deposits to credit of Receiver-General		30,691 70
Cr.		
By Gross Revenue accrued	21,053 19	
Open Accounts	9,638 51	
		30,691 70

No. 3.—Open Accounts for Year ended 30th June, 1882.

	$ cts.	$ cts.
Dr.		
To Balance, 30th June, 1881		3,348 58
Transfer from Expenditure (per Statement No. 1)		6,886 29
		10,234 87
Cr.		
By Transfer from Receipts (per Statement No. 2)		9,638 51
Net Balance Open Accounts, Dr., 30th June, 1882		596 36

No. 4.—Balance Sheet, 30th June, 1882.

		$ cts.	$ cts.
Dr.			
To Stores—			
Balance, 30th June, 1881	$3,537 79		
Purchased in 1881-82	1,210 47		
		4,748 26	
To Open Accounts—			
Windsor and Annapolis Railway, Dr.	$2,509 11		
Intercolonial Railway, Cr	1,912 75		
		596 36	
			5,344 62
Cr.			
By Dominion Account			5,344 62

Finance Department,
Otvawa, 20th October, 1882.

THOS. D. TIMS,
Financial Inspector.

APPENDIX D.

CANADIAN PACIFIC RAILWAY—PEMBINA BRANCH.

No. 1.—Summary of Receipts and Expenditure for Year ended 30th June, 1882

Receipts.	$ cts.	$ cts.
Amount deducted from subsidy payable to Canadian Pacific Railway Company, viz. :—		
For Railway stores	75,650 87	
Freight at stations	22,360 64	
do in transit	18,939 45	
	116,950 96	
Less—Charged in accounts to 30th June, 1882	110,415 94	
	6,535 02	
Construction suspense account transferred to capital	9,187 53	
Amount collected from Hazlehurst for freight	934 14	
do Crossen & Co	216 30	
Total	16,872 99	
Less—Refunds to various persons over-charged in traffic accounts	721 83	
Net Revenue, 1881-82	.....	16,151 16
Expenditures.		
Sundry payments on account of arrears of Working Expenses accrued prior to transfer of line to Canadian Pacific Railway Company	1,388 43	
Engine and car-hire placed to credit of Contract No. 15, account	1,182 45	
Total Working Expenses, 1881-82	.....	2,570 78

No. 2.—Open Accounts to 30th June, 1882.

Dr.		
Balance of Open Accounts, 30th June, 1881	107,615 50	
Transferred to credit of capital, 1881-82	4,513 65	
do do Revenue	6,535 02	
Amount paid Michigan Central Railway	22 90	
		118,687 07
Cr.		
Amount deducted from subsidy payable to Canadian Pacific Railway Company	116,950 96	
Charged to Working Expenses (credited Contract No. 15)	1,182 45	
Cash received on account of arrears of 1880-81	286 07	
Bad debt written off—balance due by Agent St. Boniface Station	24 07	
Over-charge allowed C. M. & St. Paul Railway	1 85	
		118,445 40
Balance, 30th June, 1882	.....	241 67
Consisting of balance at debit of St. Boniface Ticket Agent	.....	241 67

Note.—The unsettled balance of $9,187.53, at debit of construction service, remaining in suspense on the 30th June, 1881, has been transferred to debit of Capital and credit of Revenue of 1881-82.

No returns connected with C. P. Railway Traffic of a later date than 31st December, 1881, have as yet reached the undersigned. The foregoing statements (No. 1 and 2) have therefore been compiled from such available data as the books of the Finance Department afford.

Finance Department,
Ottawa, 7th December, 1882.

THOMAS D. TIMS,
Financial Inspector.

FINANCE DEPARTMENT, CANADA,
OTTAWA, 4th December, 1882.

SIR,—I have the honor to acknowledge receipt of your letter of this date transmitting applications from Mr. Schreiber for certain payments connected with the Canadian Pacific Railway transactions of last fiscal year.

You further request me to examine them, and if correct, certify them in order that entry warrants may be passed.

I now, therefore, certify—

1. That the sum of $4,513.65 which Mr. Schreiber states to be due "Construction Keewatin to Selkirk" corresponds with an item at credit of "Contract 15" in the returns I have received.

2. Mr. Schreiber certifies that $9,187.53, remaining in suspense since 30th June, 1881, is chargeable to Capital and placed to credit of Revenue.

3. The sum of $22.90 appears due to the Michigan Central Railway Company since 30th June, 1881.

As no vouchers connected with capital expenditures pass through my hands, and I have nothing to do with initiating expenditures by cheque, it appears to me that any further action that may be required in reference to them, should be taken in your office.

If the foregoing entries be made, the open accounts of the Canadian Pacific Railway on the 30th June last will be reduced to a balance of $241.67, which remains at debit of the late Ticket Agent at St. Boniface, and which has yet to be collected from him by the Railway Department.

As to the statements prepared for the Public Accounts as well as for your Annual Report, which, as you are aware, were compiled from imperfect data, in the absence of the usual complete returns for last fiscal year, I regret to say that in so far as they are concerned I am not yet in a position to append a certificate of their absolute correctness.

In the first place, none of the accounts which represent the receipts of last year passed through my office. The chief item ($116,950.96) is an amount deducted from the subsidy due to the Canadian Pacific Railway Company—which neither corresponds in amount $110,415.94) or in detail with the latest returns I have received.* Neither of the other two items of receipts have passed through the traffic accounts as far as I know.

On the other hand, you are aware that Parliament voted an amount to meet arrearages of working expenses, and another sum for overcharges. As no separation of the two classes of payments has been made in the Railway Department, I am not certain whether the classification I have made of the sums really chargeable to each appropriation is perfectly correct or not.

For the foregoing reasons it will be seen that I cannot properly certify that the statements prepared for publication are correct, and that if they are published at all, the foot-note I have appended should remain intact or my signature be withdrawn.

Mr. Schreiber's letters are returned herewith. As amended statements will be required for publication, and the form of these will depend upon whatever further action you may think proper to take in regard to these accounts, I shall be glad to be advised on the subject as soon as possible.

I have the honor to be, Sir,
Your obedient servant,

THOMAS D. TIMS,
Financial Inspector.

J. L. McDOUGALL, Esq.,
Auditor-General.

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* The grounds for the increased charge to the Canadian Pacific Railway Company, were made clear to me.

J. L. McDOUGALL,
Auditor-General.

OTTAWA, 7th December, 1882.

SIR,—I have the honor to enclose herewith the following summary of the fiscal operations of the several Lines of Railway under Dominion management for the year ended 30th June, 1882.

A.—Intercolonial Railway.

No. 1.—Gross Expenditures.
2.—Gross Receipts.
3.—Cash Account.
4.—General Stores.
5.—Open Accounts.
6.—Balance Sheet, 30th June, 1882.

B.—Prince Edward Island Railway

No. 1.—Gross Expenditures.
2.—Gross Receipts.
3.—Cash Account.
4.—General Stores.
5.—Open Accounts.
6.—Balance Sheet, 30th June, 1882.

C.—Windsor Branch.

No. 1.—Gross Expenditures.
2.—Gross Receipts.
3.—Open Accounts.
4.—Balance Sheet, 30th June, 1882.

D.—Canadian Pacific Railway.

No. 1.—Receipts and Expenditures on account of Arrears.
2.—Open Accounts, 30th June, 1882.

I further transmit herewith the undermentioned Appropriation Statements for 1881-2:—

1.—Intercolonial Railway Capital Account.
2.—Prince Edward Island Railway Capital Account.
3.—Intercolonial Railway Working Expenses.
4.—Prince Edward Island Railway Working Expenses.
5.—Windsor Branch Railway do do
6.—Canadian Pacific Railway do do

The following is a brief resumé of the year's transactions:—

Capital Account.

Intercolonial Railway:—	
The gross outlay to 30th June, 1881, was.....	$38,974,452 44
Expended in 1881-2.....	585,568 79
Total to 30th June, 1882.....	$39,560,021 23
Prince Edward Island Railway:—	
Gross outlay to 30th June, 1881.....	$3,466,588 57
Expenditure in 1881-2.....	402 03
Total to 30th June, 1882.....	$3,466,990 60

Working Expenses.

The operating expenses in 1881-2 were as follows:—

Intercolonial Railway	$2,069,657 48
Prince Edward Island Railway	228,259 97
Windsor Branch	10,934 89
Canadian Pacific (arrears)	2,570 88
Total	$2,311,423 22

Revenue.

The revenues accrued in 1881-2 were:—

Intercolonial Railway	$2,079,262 66
Prince Edward Island Railway	137,267 54
Windsor Branch	21,053 19
Canadian Pacific (arrears)	16,151 16
Total	$2,253,734 55

The gross operatiug expenses of all the lines therefore exceeded the gross earnings by the sum of $66,876.20.

Railway Stores.

The stores on hand on 30th June, 1881, and 30th June, 1882, were respectively valued as follows:—

	1881.	1882.
Intercolonial Railway	$313,701 06	$385,150 75
Windsor Branch	3,537 79	4,748 26
Prince Edward Island Railway	65,658 08	59,450 53

Open Accounts.

The following is a summary of the net balances of open accounts outstanding on the 30th June, 1881 and 1882, respectively:—

	1881.	1882.
Intercolonial Railway	Dr. $188,059 28	Dr. $213,241 90
Prince Edward Island Railway	Cr. 1,513 21	Dr. 749 44
Windsor Branch	Dr. 3,348 58	Dr. 596 36
Canadian Pacific Railway	Dr. 107,615 50	Dr. 241 67

I deem it proper to state here, that as no returns connected with traffic business at Winnipeg have been furnished me since 31st December, 1881, I have been obliged to adjust the accounts from such data as the books of the Finance Department afford, and cannot therefore vouch for their perfect accuracy.

Classification of Expenditures.

You are already aware through the correspondence which has taken place, of the vexatious delays and complications that have hitherto arisen, especially at the close of the present fiscal year, in adjusting the accounts for want of what I consider fuller information as to the nature and extent of expenditures specially authorized by the Railway Department from time to time during the year.

In consequence of this defect in the system a want of harmony frequently arises between the votes as they appear in the Estimates submitted to Parliament, and the

sub-heads under which expenditures—especially on Capital Account—subsequently appear classified in the Railway Returns to my office. Doubts are therefore constantly arising as to whether certain outlays are properly chargeable to the parliamentary appropriation or require the *ad interim* authority of a Governor's Warrant to cover them.

It is, therefore, proper that I should here repeat what I have already frequently reported, that I am not in a position to exercise any supervision over the classification of expenditures, and that in preparing the usual entries for the Dominion books from month to month, I am obliged to accept the figures as I find them in the returns I receive from the Railway Department.

In dealing with these expenditures, all I can do is satisfy myself during my inspection tours that the returns sent me are in perfect accord with the Railway books in the general offices, and that every payment is represented by a duly certified voucher.

Appropriation Accounts.

A reference to the accompanying appropriation statements shews the expenditures charged to the various Parliamentary grants for railway service during the past fiscal year—all of which have been compared and found to correspond with the Railway books in the general offices—with the exception of those kept at Winnipeg, which were not balanced at the date of my last visit.

I have the honor to be, Sir,
Your obedient servant,

THOMAS D. TIMS,
Financial Inspector.

Appropriation Accounts for Fiscal Year

RAILWAYS AND

ACCOUNT of sums expended, compared with the sums granted, on account deficit upon each

Service.	Grant Staff.	Expenditure.		Total.	Expenditure compared with Grant.	
		Salaries.	Accounts.		Less than Granted.	More than Granted.
STAFF.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Lachine ..... *a*	48,000 00	36,303 04	4,855 86	41,158 90	6,841 10	
Beauharnois.....	17,000 00	17,461 31	1,343 22	18,804 53	.....	1,804 53
Cornwall.....	14,500 00	14,881 05	171 15	15,052 20	.....	552 20
Williamsburg	7,600 00	7,302 54	286 90	7,589 44	10 56	
Welland ..... *a*	110,000 00	61,423 57	13,217 94	74,641 51	35,358 49	
Port Maitland.....	.....	.....	.....	.....	.....	
Burlington.....	300 00	.....	.....	.....	300 00	
Trent.....	2,500 00	1,525 01	486 91	2,011 92	488 08	
St. Anne	2,200 00	2,410 00	201 30	2,611 30	.....	411 30
Carillon and Grenville.....	12,000 00	13,117 23	1,270 26	14,387 49	.....	2,387 49
Rideau Canal.....	26,500 00	25,064 51	1,823 38	26,887 89	.....	387 89
Culbute	700 00	790 00	.....	790 00	.....	90 00
St. Ours.....	1,800 00	1,762 50	240 21	2,002 71	.....	202 71
Chambly	12,000 00	15,047 81	1,638 97	16,686 78	.....	4,686 78
St. Peter	1,500 00	1,861 90	58 64	1,920 54	.....	420 54
Miscellaneous	.....	.....	.....	.....		
	256,600 00	198,950 47	25,594 74	224,545 21	42,998 23	10,943 44

Appropriation, Staffs and Repairs	$459,102 00
Amount brought from 1880-81	33,492 75
	492,594 75
Expenditure Staff and Repairs	412,212 25
Balance	$ 80,382 50

I certify that this account has been examined under my directions and

Examined,
J. B. LYNCH.

a. Staff of new canal not yet increased.
b. Work in progress.
c. Estimate for repairs is only approximate.

ended 30th June, 1882—Continued.

CANALS (REVENUE).

of CANALS, for the Year ended 30th June, 1882, showing the surplus or sub-head of Vote.

Service.	Grant Repairs.	Expenditure.		Total.	Expenditure compared with Grant.	
		Wages.	Accounts.		Less than Granted.	More than Granted.
REPAIRS.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Lachine	17,150 00	8,769 69	8,346 77	17,116 46	33 54	
Beauharnois $16,650						
Supplementary. 4,188						
	20,838 00	10,462 40	10,351 46	20,813 86	24 14	
Cornwall	7,200 00	4,615 17	2,019 45	6,634 62	565 38	
Williamsburg	7,450 00	3,663 29	3,784 40	7,447 69	2 31	
Welland $57,800						
Supplementary.. 11,250						
	69,050 00	37,201 87	31,985 60	69,187 47	.....	137 47
Port Maitland ..... *b*	25,000 00	487 50	14,700 00	15,187 50	9,812 50	
Burlington	500 00	.....	240 62	240 62	259 38	
Trent	9,400 00	4,696 18	3,419 32	8,115 50	1,284 50	
St. Anne $2,300						
Supplementary. 200						
	2,500 00	1,285 46	1,058 53	2,343 99	156 01	
Carillon and Grenville	8,000 00	5,044 68	2,538 00	7,582 68	417 32	
Rideau	12,000 00	3,802 50	10,085 18	13,887 68	.....	1,887 68
Culbute	300 00	51 00	111 33	162 33	137 67	
St. Ours $1,200						
Supplementary. 564						
	1,764 00	1,092 15	810 26	1,902 41	.....	138 41
Chambly	15,500 00	9,786 16	7,057 44	16,843 60	.....	1,343 60
St. Peter	3,500 00	200 63	.....	200 63	3,299 37	
Miscellaneous	1,000 00	.....	.....	.....	1,000 00	
Dredge vessels, supplemt'ry	1,350 00	.....	.....	.....	1,350 00	
c	202,502 00	91,158 68	96,508 36	187,667 04	18,342 12	3,507 16

is correct.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF CANAL TOLLS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Canal Officers	26,770 00	26,625 93	144 07	
Contingencies of Canal Offices	6,000 00	5,649 48	350 52	
	32,770 00	32,275 41	494 59	

Revenue from Canal Tolls $303,101 81

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. BALDERSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF SLIDE AND BOOM DUES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ending 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries.				
Ottawa Agency—				
Crown Timber Agent	2,600 00	2,600 00		
Assistant Crown Timber Agent	1,800 00	1,800 00		
Clerks	6,000 00	5,790 00	210 00	
Timber Counter, Boatman, Deputy Slide Master and Messenger	1,445 00	1,423 00	22 00	
	11,845 00	11,613 00	232 00	
Quebec Agency—				
Crown Timber Agent	2,600 00	2,499 92	100 08	
Assistant Crown Timber Agent	1,500 00	1,500 00		
Clerk	1,100 00	1,100 00		
	5,200 00	5,099 92	100 08	
St. Maurice Agency—				
Agent	200 00	200 00		
Timber Counter	600 00	.....	600 00	
	800 00	200 00	600 00	
Saguenay Agency—				
Agent	400 00	.....	400 00	
Total Salaries	18,245 00	16,912 92	1,332 08	
Contingencies.				
Ottawa Agency	2,000 00	1,125 38		
Quebec do	300 00	105 53		
St. Maurice Agency	200 00			
do do Timber Counters	.....	510 00		
Minor works	100 00			
Z. A. Lash, professional services	.....	235 00		
Queen's Printer	.....	32 98		
Stationery Office	.....	190 75		
Total Contingencies	2,600 00	2,199 64	400 36	
Total Collection of Slide and Boom Dues	20,845 00	19,112 56	1,732 44	

Revenue from Slides and Booms $95,179 18

I certify that this account has been examined under my directions and is correct.

Examined,
J. H. BALDERSON.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE.

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cst.
Balance from 1880-81	78 56	11,108 26				
Appropriation for Saguenay works	1,000 00	3,000 00				
do do Supplementary vote	.....	1,000 00				
do St. Maurice River works	14,500 00	7,500 00				
do Ottawa do	22,000 00	20,000 00				
do Trent and Newcastle River works	1,000 00	2,900 00				
do General repairs and improvements	.....	10,000 00				
Total grant for Staff	.....	.....	38,578 56			
Total grant for Repairs	.....	.....	55,508 26			
			94,086 82			
EXPENDITURE.						
Saguenay River, Staff—						
Expenditure—						
A. Boulanger, salary, self and assistants	882 58					
Sundry payments—						
Services in photography	558 00					
Photographic materials	13 00					
Plans	30 00					
Rent	12 00					
		1,495 58				
Saguenay River, Repairs—						
Sundry payments—						
Pay-lists	4,820 00					
Travelling	182 00					
Photographic materials	52 68					

Freight	9 52			
		5,064 21		
St. Maurice River, Staff—				6,559 79
Expenditure—				
L. E. Gervais, pay-lists	13,418 51			
J. Bourgeois do	2,922 69			
Isidore Coté do	1,200 00			
Henry Ogden, rent	200 00			
Sundry payments—				
Travelling	25 50			
		17,766 70		
St. Maurice River, Repairs—				
Expenditure—				
T. E. Norman, repairs	4,311 55			
L. E. Gervais, pay-lists	4,259 38			
Isidore Coté do	150 00			
J. Bourgeois do	181 78			
Stationery	1 78			
Sundry payments—				
Travelling	31 00			
Translating	6 00			
Copying	227 50			
		9,168 99		
				26,935 69
Ottawa River Works, Staff—				
Expenditure—				
Thos. Guerin, salary	492 00			
Suudry payments—				
Pay-lists	19,091 41			
Hardware	504 25			
Lumber	212 34			
Oars and boat	58 61			
Repairing masonry	32 62			
Ice	4 84			
Towels	1 88			
Rope	9 00			
Travelling	695 73			
Carleton Directory	7 50			
Rent of telephone	100 00			
Sundry disbursements	712 23			
Labour on bridge	16 13			
Freight	17 35			
Cement	22 48			
Daily Citizen	12 00			
Cartage	62 85			
Rent of ground	50 00			
		22,103 22		
Carried forward		22,103 22	94,086 82	33,495 48

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward		22,103 22	94,086 82	33,495 48		
Ottawa River Works, Repairs—						
Expenditure—						
J. Proudfoot, Repairs	1,077 38					
S. Bingham do	118 30					
A. McEwan do	568 70					
D. Carmichael do	987 85					
A. McFarlane do	1,382 46					
D. McLaren do	225 22					
A. H. Johnson do	2,982 32					
Wm. Thompson do	258 19					
D. McFarlane do	333 75					
J. G. Poupore, Timber	578 91					
F. X. Wilson do	521 91					
Robert Rowan do	847 70					
J. Henderson do	497 63					
Bronson & Weston do	64 84					
H. Robinson do	235 35					
M. Fitzmaurice, Hardware	228 74					
N. S. Blasdell do	202 32					
Thos. Birkett do	134 58					
N. Dean, Provisions	155 87					
J. H. Scott, services as Inspector	442 50					
A. Belanger, salary	145 57					
D. O'Connor, legal services	306 80					
Z. A. Lash	240 00					

Sundry payments, pay-lists, &c.	5,500 66			
		18,037 55		40,140 77
Trent and Newcastle, Staff—				
Expenditure—				
W. H. Hall, services as Inspector	112 50			
H. Deacon, salary	60 00			
Sundry payments, salary of Clerk	410 00			
		582 50		
Trent and Newcastle, Repairs—				
Expenditure—				
W. H. Hall, timber	365 09			
McLean, Brayshaw & Co., castings	104 55			
Sundry payments, labor	2,558 89			
		3,028 53		3,611 03
General Repairs and Improvements—				
Expenditure, Piers below Quebec, Staff—				
Sundry payments, Boom Master		80 00		
Piers below Quebec, Repairs—				
Sundry payments		2,905 95		
				2,985 95
Cedar's Pier, Repairs—				
J. Reay, timber	270 00			
A. Anderson, timber	287 80			
E. Bissonette, hardware	175 75			
Sundry payments—				
Pay-list	1,452 23			
Withs and wood	68 25			
Travelling expenses	91 53			
Hardware	161 16			
Freight	44 64			
Stone	60 05			
Lumber	15 20			
Registering deeds	8 70			
Correspondence	46 00			
Sundry disbursements	30 31			
				2,711 62
St. Dominique Pier, Repairs—				
Sundry payments, travelling				26 75
Petawawa Works, Repairs—				
Sundry payments for timber				142 83
Chicoutimi, Repairs—				
Sundry payments, travelling				6 00
Carried forward			94,086 82	83,120 43

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward			94,086 82	83,120 43		
Les Boulements Pier, Repairs—						
Sundry payments for labor				249 97		
River Richelieu, Repairs—						
Paid J. U. Francœur maintenance of buoys				358 75		
Malbaie Pier, Repairs—						
Sundry payments—						
Pay-list	222 48					
Lumber	33 00					
Brush	27 00					
Care of tools	20 00					
Hardware	24 53					
Beaudet & Chinic, Hardware	93 76					
				420 77		
Tadousac Fish-dams—						
Sundry payments—						
Labour	762 18					
Travelling	57 84					
Lumber	96 30					
Board	24 00					
Salary	24 00					
Rent	4 00					
				968 32		

Piers and Booms, Beloeil— Sundry disbursements				68 71		
Anse St. Jean Pier— Sundry disbursements				49 07		
			94,086 82	85,236 02	8,850 80	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Telegraph Lines, Prince Edward Island and the Mainland—						
Balance from 1880-81	106 68					
Amount of Appropriation	2,000 00					
			2,106 68			
Expenditure—						
Anglo-American Telegraph Company, subsidy				1,946 66	160 02	
Telegraph Lines, British Columbia, *viâ* Nanaimo and Point Grey—						
Amount of Appropriation for Staff	13,500 00					
do Supplementary vote for Staff	20,000 00					
		33,500 00				
do Appropriation for Repairs		5,500 00				
			39,000 00			
Expenditure—						
A. J. Venn, travelling	240 00					
Sundry payments—						
Telegrams	283 32					
Travelling	768 65					
Expenditure by J. W. Trutch	37,354 90					
				38,646 87	353 13	
Land and Cable Telegraph Lines of the Sea Coasts and Islands of the Lower St. Lawrence and the Gulf of St. Lawrence and the Maritime Provinces—						
Amount of Appropriation, Staff	3,000 00					
Supplementary vote, Staff	5,000 00					
		8,000 00				
Appropriation for Repairs		2,000 00				
			10,000 00			
Expenditure—						
The Anglo-American Telegraph Company, cables	146 00					

India Rubber, Gutta Percha and Telegraph Company, cables	1,694 05				
Western Union Telegraph Company, disbursements	1,333 18				
C. R. Hosmer, disbursements	508 73				
F. N. Gisborne, salary	312 48				
A. D. Wetmore, services	224 42				
Printing	227 66				
Sundry payments—					
Services of Operator	388 44				
do Superintendent	545 00				
Salaries	634 14				
Services as draughtsmen	82 50				
Travelling expenses	604 50				
Sundry disbursements	587 33				
Freight and express charges	52 10				
Pay-lists	628 72				
Fuel	14 40				
Services of extra Messenger	38 75				
Copying	154 00				
Telegrams	478 75				
				8,655 15	1,344 85
Signal Service, Fishery Bulletins			3,000 00		3,000 00
To pay Geo. Levêque, arrears of salary as caretaker, River Ouelle			211 50	211 50	
Agent and contingencies, British Columbia—					
Amount of Appropriation			4,000 00		
Expenditure by Hon. J. W. Trutch—					
Hon. J. W. Trutch, salary	825 00				
J. Y. Creichton do	813 33				
C. W. McDonald do	287 90				
Thos. Deasey do	40 00				
Tinware	54 21				
Sundry disbursements	20 05				
Stationery	79 75				
Printing	75 50				
				2,195 84	1,804 16
			58,318 18	51,656 02	6,662 16

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

PUBLIC WORKS—REVENUE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
RECAPITULATION.	$ cts.	$ cts.	$ cts.	$ cts.
Harbors and Rivers, Piers, Slides, Booms, &c.. *a*	94,086 82	85,236 02	8,850 80	
Telegraph lines between Prince Edward Island and the mainland..... *b*	2,106 68	1,946 66	160 02	
Telegraph lines, British Columbia *viâ* Nanaimo and Point Grey ..... *b*	39,000 00	38,646 87	353 13	
Land and cable telegraph lines of the Sea Coast, and Islands of the Lower Rivers and Gulf of St. Lawrence, and the Maritime Provinces... *b*	10,000 00	8,655 15	1,344 85	
Signal Service—Fishery bulletins..... *a*	3,000 00	.....	3,000 00	
To pay Geo. Levêque arrears of salary as caretaker of the wharf, lighthouse and gate, at River Ouelle, 20th Sept., 1870, to 1st March, 1874, and for disbursements made by him.....	211 50	211 50		
Agent and contingencies, British Columbia.... *b*	4,000 00	2,195 84	1,804 16	
	152,405 00	136,892 04	15,512 96	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON,

a. Carried forward to 1882-83.
b. Not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE.

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
ONTARIO,	$ cts.	$ cts.	$ cts.	$ cts.
Mail Service.				
Grand Trunk Railway	86,000 00	90,187 59		
Great Western Railway	70,000 00	70,666 86		
Other Railways	116,000 00	109,539 70		
Steamboats and sailing craft	6,000 00	5,836 41		
Stages and other ordinary land conveyances	205,000 00	204,071 15		
Salaries.				
Inspectors, Assistant Inspectors and Clerks	44,000 00	43,290 18		
Railway Mail Clerks	96,000 00	97,140 26		
City Post Offices, Postmasters, &c	160,000 00	167,187 91		
Ocean Mail Service	.....	.....		
Commission to Stamp Vendors	.....	13,351 15		
Salaries, &c , to country Post Offices	.....	250,605 13		
Miscellaneous.				
Fuel, lights, rents, &c	8,000 00	26,020 73		
Travelling expenses, Inspectors, &c	8,000 00	8,109 71		
Stationery, printing and advertising	22,000 00	28,411 17		
Other miscellaneous items, supply of postage stamps, &c	38,000 00	24,496 76		
Tradesmen's bills for sundry supplies, making and repairing mail bags, &c	.....	60,614 99		
	875,000 00	1,199,529 70		
QUEBEC.				
Mail Service.				
Grand Trunk Railway	70,000 00	69,602 00		
Intercolonial Railway	31,000 00	30,300 00		
Other Railways	44,000 00	41,358 18		
Steamboats and sailing craft	8,000 00	6,904 18		
Stages and other ordinary land conveyances	120,000 00	117,112 28		
Salaries.				
Inspectors, Assistant Inspectors and Clerks	18,000 00	19,483 15		
Railway Mail Clerks	60,000 00	60,318 12		
City Post Offices, Postmasters, &c	110,000 00	108,417 80		
Ocean Mail service	6,000 00	4,429 58		
Commission to Stamp Vendors	.....	6,133 19		
Salaries to country Post Offices	.....	77,414 23		
Carried forward	467,000 00	541,472 71	.....	.....

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	467,000 00	541,472 71		
QUEBEC—*Concluded.*				
Miscellaneous.				
Fuel, light, &c	6,000 00	7,129 16		
Travelling allowances to Inspectors	4,000 00	4,312 82		
Stationery, printing and advertising	9,000 00	9,505 06		
Other miscellaneous items, supply of postage stamps, &c	16,000 00	26,719 06		
Tradesmen's bills for sundry supplies, making and repairing mail bags, &c	.....	7,787 90		
Rents and taxes	.....	2,485 45		
	507,000 00	599,412 16		
NEW BRUNSWICK.				
Mail Service.				
Intercolonial Railway	35,000 00	34,400 00		
Other railways	15,000 00	17,610 40		
Steamboats and other sailing craft	8,000 00	6,400 00		
Stages and other land conveyances	46,000 00	42,026 52		
Salaries.				
Inspectors, Assistant Inspectors and Clerks	9,000 00	8,940 15		
Railway Mail Clerks	15,000 00	14,870 38		
City Post Offices	30,000 00	30,591 54		
Commission to Stamp Vendors	.....	1,127 79		
Country Post Offices	.....	33,483 24		
Miscellaneous.				
Fuel, light, &c	4,000 00	2,659 01		
Travelling expenses of Inspectors, &c	1,000 00	805 20		
Stationery, printing, &c	3,000 00	5,208 51		
Other miscellaneous items, supply of postage stamps, &c	5,000 00	3,191 28		
Tradesmen's bills for sundry supplies, making and repairing mail bags, &c	.....	8,457 27		
	174,500 00	209,771 29		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
NOVA SCOTIA.	$ cts.	$ cts.	$ cts.	$ cts.
Mail Service.				
Intercolonial Railway	20,000 00	19,600 00		
Other Railways	14,000 00	14,300 22		
Steamboats and sailing crafts	4,000 00	3,122 05		
Stages and other land conveyances	100,000 00	94,965 02		
Salaries.				
Inspectors, Assistant Inspectors, &c	10,000 00	7,838 09		
Railway Mail Clerks	10,000 00	9,460 85		
City Post Offices, &c	25,000 00	26,140 12		
Commission to Stamp Vendors	.....	1,206 16		
Country Post Offices	.....	49,869 71		
Miscellaneous.				
Fuel, light, &c	2,500 00	2,192 02		
Travelling allowances to Inspectors, &c	1,500 00	876 00		
Stationery, printing, advertising, &c	3,500 00	5,196 24		
Other miscellaneous items	5,000 00	4,376 51		
Tradesmens' bills, making and repairing mail bags, &c	.....	6,118 99		
Total	200,000 00	245,261 98		
PRINCE EDWARD ISLAND.				
Mail Service.				
Prince Edward Island Railway	9,000 00	8,064 00		
Steamboat and sailing craft	13,000 00	12,870 00		
Stages and other land conveyances	14,000 00	10,474 21		
Salaries.				
Inspectors, Assistant Inspectors	9,000 00	9,131 90		
Railway Mail Clerks				
Salaries and allowances		7,005 71		
Carried forward	45,000 00	47,545 82		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	45,000 00	47,545 82		
PRINCE EDWARD ISLAND—*Concluded.*				
Miscellaneous.				
Fuel, light, &c.		1,035 93		
Stationery, printing, &c.		508 80		
Miscellaneous items	3,500 00	809 99		
Tradesmens' bills, making and repairing mail bags, &c.	500 00	1,590 79		
Total	49,000 00	51,491 33		
MANITOBA (INCLUDING N.-W. TERRITORIES).				
Mail Service.				
Railways	11,000 00	7,512 60		
Stages and other ordinary land conveyances	44,000 00	44,492 60		
Salaries.				
Inspectors, &c.	12,000 00	30,372 61		
Miscellaneous.				
Fuel, light, rent, &c.	8,000 00	11,038 24		
	75,000 00	93,416 05		
BRITISH COLUMBIA.				
Mail Service.				
Steamboats and sailing craft	20,000 00	19,981 25		
Stages and other ordinary land conveyances	33,000 00	26,268 25		
Salaries.				
Inspectors, &c.	7,000 00	11,552 99		
Miscellaneous.				
Fuel, light, rent, &c.	3,000 00	2,671 48		
	63,000 00	60,473 97		

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

COLLECTION OF REVENUE—*Concluded.*

POST OFFICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

RECAPITULATION.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.
Ontario	875,000 00	1,199,529 70		
Quebec	507,000 00	599,412 16		
New Brunswick	174,500 00	209,771 29		
Nova Scotia	200,000 00	245,261 98		
Prince Edward Island	49,000 00	51,491 33		
Manitoba and North-West Territories	75,000 00	93,416 05		
British Columbia	63,000 00	60,473 97		
	1,943,500 00	*2,459,356 48	.....	8,225 21
Balance from 1880-81	18,842 04			
Supplementary Estimate	10,000 00			
	1,972,342 04			

*Total expenditure for 1882, $2,459,356.48, of which the amount of $1,980,567.25 was paid by cheques against letters of credit; the remaining amount of $478,789.23 represents the salaries, allowances, &c, of the country Postmasters, which are deducted by them from their revenue collections; the net amount, only, being transmitted.

W. H. SMITHSON,
Assistant Accountant.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
EDWARD C. BARBER.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION LANDS—CAPITAL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated;
	$ cts.	$ cts.	$ cts.	$ cts.
Amount required for Surveys of Dominion Lands—				
Unexpended balance of Appropriation, 1880-81, carried forward by Order in Council, 25th June, 1881	65,318 59			
Supply Act, 1881	300,000 00			
Supplementary, 1881-82	50,000 00			
Governor General's Warrant, No. 25 ..... *a*	100,000 00			
*Surveys	.....	408,455 34		
Surveyors outfit, horses, freight, &c	.....	55,771 35		
Inspection of surveys	.....	15,704 91		
†Extra Clerks and Draughtsmen, &c., at Ottawa	.....	6,949 00		
† do do for extra work	.....	1,762 00		
Iron posts for surveys	.....	5,064 56		
Instruments, watches, &c.	.....	4,796 76		
Wintering horses	.....	3,160 00		
Dissemination of literature	.....	2,920 00		
Travelling expenses	.....	2,216 95		
Explorations by Prof. Macoun	.....	1,722 14		
Stationery	.....	1,012 07		
Paid for Mail Service	.....	507 00		
Telegrams	.....	427 15		
Services of Artist	.....	386 90		
Maps, printing, &c	.....	390 90		
Sundries	.....	635 29		
Total Grant	515,318 59			
Total Expenditure	.....	511,882 32		
Balance unexpended	.....	.....	3,436 27	

Revenue from Dominion Lands, 1881-82 ..... $1,744,456 48

* A cheque for $1,300 included in this amount, being an advance to F. J. Chadwick, was returned and deducted from the expenditure on Capital Account for December, 1882; also, a deposit of $1,017.23 made 28th Dec., 1882, by Mr. King, for balance unexpended of $16,500 furnished him to make advances to surveyors.

	Services.	Extra Work.
† Extra Clerks and Draughtsmen &c., at Ottawa—		
C. W. Allen	$306 50	
W. P. Anderson	.....	$ 77 25
B. Billings	730 00	387 00
A. Bristow	730 00	60 12
R. M. Bonfellow	546 00	70 20
A. F. Cotton	136 00	5 00
L. Charron	73 50	
P. F. Daley	102 00	
J. J. Dalton	126 00	
Carried forward	$2,750 00	$ 599 57

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION LANDS—CAPITAL—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

	Services.	Extra Work.
Brought forward	2,750 00	599 57
Extra Clerks and Draughtsmen, &c., at Ottawa—*Concluded*—		
R. Dunlop	31 00	
H. C. Denny	64 00	
E. Dupuis	216 50	
A. Grignard	62 00	57 00
T. Kains	104 00	
E. L. R. Legg	22 00	
E. McNicol	486 60	23 50
W. McL. Maingy	730 00	316 87
L. T. A. Maingy	.....	211 62
F. L, Osler	240 00	
R. Rauscher	588 00	181 62
T. Ryan	11 00	
G, A. Sparks	184 50	
E. T. M. Sowter	730 00	115 62
C. J. Steers	730 00	198 25
E. Genest, plans	.....	10 00
J. C. Nelson, preparing returns	.....	27 95
J. A. Snow, plan, &c	.....	20 00
	$6,949 00	$1,762 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued.

DOMINION LANDS—REVENUE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant. Less than Estimated.	Expenditure compared with Grant. More than Estimated.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Dominion Lands (Outside Service), covering salaries and contingent expenses of Land and Timber Agencies, Inspectors, &c.—					
Supply Act, 1881-82...$32,000 00					
Supplementary, 1881-2 5,000 00					
b	37,000 00				
Salaries of Agents	.....	21,857 62			
Services of Special Agents	.....	1,891 32			
Contingent expenses	.....	7,605 93			
Professional services	.....	143 22			
Inspection of Agencies, &c	.....	1,324 47			
Travelling expenses	.....	1,615 42			
Printing, binding and stationery	.....	2,310 37			
Board of Examiners of D.L.S.	.....	590 60			
Telegrams	.....	140 35			
			37,479 30	.....	479 30
Extra Clerks at Head Office, Ottawa, maps and other printing and advertising expenses and other similar charges—					
Supply Act, 1881-82...$20,000 00					
Supplementary, 1881-2 10,000 00					
c	30,000 00				
Extra Clerks	.....	10,032 65			
do extra work *	.....	709 00			
Advertising	.....	9,243 70			
Maps, plans, engraving, &c	.....	6,900 90			
Telegrams	.....	98 93			
Contingencies	.....	223 25			
			28,090 43	1,909 57	
Outside Service, British Columbia, staff, contingent expenses, inspections, &c. *d*	10,645 00				
Salary (half salary Hon. J. W. Trutch, C.B.) *i*	.....	.....	2,499 96	8,145 04	
Land guides in Manitoba and the North-West—					
Supply Act, 1881-82... $6,621 60					
Supplementary 1881-2 2,640 00					
c	9,261 60	.....	7,685 87	1,575 73	
Salary and allowance for expenses of Commissioner to try conflicting claims under Manitoba Act *f*	1,200 00	.....	771 43	428 57	
Land Board at Winnipeg—Commissioner, Inspector of Agencies, Commissioner's Secretary, their salaries and travel and other contingent expenses for five months—					
Supplementary, 1881-82 *g*	5,666 66				
Salaries	.....	3,592 91			
Contingent expenses	.....	1,613 95			
Printing, stationery, &c	.....	150 72			
			5,357 58	309 08	
Carried forward	93,773 26	.....	81,884 57	12,367 99	479 30

Appropriation Accounts for Fiscal Year ended 30th June, 1882—Continued

DOMINION LANDS—REVENUE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1882, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.		Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward		93,773 26	.....	81,884 57	12,367 99	479 30
Amount required to pay for cost of ascertaining longitude of capital ..... *h*		.....	.....	15 00	.....	15 00
					12,367 99	494 30
					494 30	
Total Grant		93,773 26				
Total Expenditure		.....	.....	81,899 57		
Balance unexpended		.....	.....	.....	11,873 69	
Unexpended balance of Appropriation for expenditure in British Columbia, for 1880-81, carried forward by Order in Council, 25th June, 1881	$8,009 49					
Less lapsed on 30th Sept., 1881, not having been then expended	7,384 50	624 99				
Unexpended balance of Appropriation for Manitoba and the North-West for 1880-81, carried forward by Order in Council, 25th June, 1881		1,111 14	.....	.....	1,736 13	
					13,609 82	

*Extra Work by Extra Clerks at Ottawa.

	$ cts.
C. W. Allen	15 50
P. T. Buchanan	397 00
T. W. C. Cuming	81 00
W. C. Goulden	131 50
W. A. Hamilton	13 00
L. V. McDougall	10 00
H. Roy	61 00
	$709 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

DEPARTMENT OF THE INTERIOR,
DOMINION LANDS, ACCOUNTANT'S OFFICE,
OTTAWA, November 28, 1882.

DEAR SIR,—You will please receive the Appropriation Accounts of the Dominion Lands for the fiscal year ending 30th June, 1882, with the following remarks explaining the differences between the amount of money voted and the amount expended.

Capital Account.

a. The unexpended balance of $3,436.27 for surveys arose from the lateness of the spring and the floods delaying the surveys.

Consolidated Fund Account.

b. The over expenditure of $479.30 was owing to the increase of business in the land and timber agencies.

c. The unexpended balance of $1,909.50 arose from accounts for maps received not having been rendered before the 30th June.

d. The Department has no control over the expenditure of this grant.

e. The unexpended balance was owing to the lateness of the spring and the floods delaying the appointment of land guides.

f. The services of Chief Justice Wood not being required after the appointment of the Dominion Land Commissioner caused the balance of $428.57.

g. The balance of $309 08 is accounted for by contingencies of the Board not paid before the 30th June, 1882.

h. Circumstances have not permitted the completion of this service.

Your obedient servant,
A. RUSSELL,
for the Deputy Minister of the Interior.

J. L. MCDOUGALL, Esq.,
Auditor-General.

OTTAWA, March 27, 1882.

SIR,—In Mr. Aldous' account allowance for rations for self is charged for full time, and in his account for travelling expenses he charges hotel bills and meals amounting to $21.75. I observe, also, that he is allowed 60 cents per day as ration allowance, instead of the usual allowance of 50 cents.

I enclose the accounts in question which please return.

I have the honor to be, Sir,
Your obedient servant,
J. L. MCDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of the Interior,
Ottawa.

OTTAWA, April 18, 1882.

SIR,—In reply to the observations with regard to Surveyors' accounts, in your letter of the 27th ult., I beg to say:

The overcharge in Mr. Aldous' account of $4.80, for 6 days' ration allowance, has been charged to his account of block outlines survey of 1881.

A ration allowance of 60 cents was paid to Mr. Aldous, instead of the usual allowance of 50 cents, on account of the great distance of his survey from Winnipeg.

The accounts in question are returned herewith.

I have the honor to be, Sir,
Your obedient servant,
LINDSAY RUSSELL,
Deputy Minister of the Interior.

J. L. MCDOUGALL, Esq.,
Auditor-General.

OTTAWA, March 28, 1882.

Dominion Lands.

SIR,—In my letter of 19th March, 1881, I suggested that surveyors and other employés, who are paid by the day, and who purchase horses, carts, buckboards, &c., for transport service, should furnish a separate statement showing the numbers of each bought and the disposal subsequently made of them. I also stated, in same letter, that I had previously asked for a statement of surveying instruments, &c., the property of the Government, which would specify the articles in the hands of surveyors and those in stock. In your reply of the 20th of April succeeding, you stated that surveyors and others purchasing horses, &c., would be requested to furnish statements in detail and that a list of the instruments would be sent shortly.

I would inform you that accounts are yet being furnished in which charges for horses, &c., are made, but no statement of the disposal made of them is furnished.

Nor has any statements of instruments yet been received.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of the Interior,
Ottawa.

DEPARTMENT OF THE INTERIOR,
OTTAWA, April 11, 1882.

SIR,—With reference to your letter of the 28th ult., and accompanying observations on the accounts of Surveyors and other employés, I have the honor to reply that a circular has just been issued to all surveyors employed by the day, instructing them to furnish with their accounts a separate statement showing the number of horses, carts, buckboards, &c., bought or received for transport service, and the disposal subsequently made of them.

* * * * * * * *

With regard to the statement of surveying instruments, &c., the property of the Government, specifying the articles in the hands of Surveyors and those in stock, I beg to say that a book is now kept in this office, in which the instruments are entered when received and also the disposal subsequently made of them. This, however, has only been done lately, when the extension given to the surveys required large purchases of instruments.

For those bought previously some time will be needed to prepare the statement asked for.*

I have the honor to be, Sir,
Your obedient servant,
LINDSAY RUSSELL,
Deputy Minister of the Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

OTTAWA, March 29, 1882.

Dominion Lands.

SIR,—I would beg to call your attention to the following observations on the accounts of Surveyor W. J. Thompson, which I enclose:

1. Ration allowance.

A charge is made of 2,076 days. The pay list shows 1,916; his own allowance, 227; total, 2,143; less charged in personal account, 119; leaving 2,024 days—a seeming overcharge of 52 days.

This should be still further increased by the number of days represented by the board bills paid and charged in his personal account amounting to $107.95, as ration allowance should not be allowed for time during which board was paid.

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* These statements have since been received. J. L. McD.

2. Explanations are requested of the charge of $58.25 for watch and case. I referred to a charge of a similar nature in my letter of the 20th May, 1880. With the exception of these two, no watches have been allowed any surveyor, so far as the accounts shew, that have come under my observation. Although a watch may be necessary for his professional duties under the Government, it seems to me a surveyor might be fairly asked to provide it at his own expense.

3. It is customary to allow one-half the price of certain instruments purchased, and used during a survey. I observe that Mr. Thompson charges in full the amount of Mr. Foster's accounts for tripod, tape, &c., amounting to $82.06.

4. There is an overcharge of $3.50 in his account for personal expenses, arising from an error in addition.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.
Deputy Minister of Agriculture.

DEPARTMENT OF THE INTERIOR,
OTTAWA, April 19, 1882.

SIR,—With reference to the observations respecting Surveyor, W. T. Thompson's account of the 29th ult., I have the honor to reply as follows:

1st. Mr. Thompson's account for block outline survey of 1882 has been debited with $59.50, amount of the overcharge for 119 ration allowances. 2nd. It is considered advisable to supply surveyors of block outlines with watches on the same conditions as other instruments—that is to say at half cost price. It is very difficult to find in Canada proper watches for astronomical work; that is the reason why two watches only appear in the accounts. I may add that the Dominion Lands Office have now imported from England a sufficient number of watches to supply all surveyors of block outlines. Mr. T. Thompson has taken one of these, and will refund the balance due on the watch charged in the account referred to above. 3rd. Thompson charges the full amount of Mr. Foster's account for tripod, tape, &c., but he at the same time debits himself with half of the said amount. 4th. The overcharge of $3.50, arising from an error in addition, has been debited to Mr. Thompson's account of block outlines survey of 1882.

Mr. Thompson's account is returned herewith.

I have the honor to be, Sir,
Your obedient servant,
LINDSAY RUSSELL,
Deputy Minister of the Interior.

J. L. McDOUGALL, Esq.,
Auditor-General.

April 1, 1882.

Dominion Lands.

SIR,—I would beg to call your attention to the following accounts of advances made to sundry persons on account of surveys and contingencies during fiscal year ended 30th June, 1881, for which no vouchers have as yet been received at this office:—

Donald Codd,	J. McLatchie,
Staunton & Jones,	G. B. Bermister,
R. J. Jephson,	Archibald McNab,
Thomas Breen,	G. B. Aubray,
E. Bray,	

* * * * * *

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL.
Auditor General.

LINDSAY RUSSELL,
Deputy Minister Interior.

OFFICE OF DOMINION LANDS,
DEPARTMENT OF INTERIOR,
OTTAWA, April 25, 1882.

SIR,—With reference to your letter of 1st instant, calling attention to the following accounts of advances made to sundry persons on account of surveys and contingencies during the fiscal year ending 30th June, 1881, for which no vouchers had yet been received, I have to report that Donald Codd has not yet sent all the sub-vouchers required. He has been again requested to do so.

The service of Dominion Land Surveyers J. B. McLatchie, Staunton and Jones and Thomas Breen are not yet completed.

The vouchers of Dominion Land Surveyers G. B. Aubray and E. Bray were sent on the 18th instant, and those of G. B. Bermister and R. J. Jephson on the 20th instant.

I have the honor to be, Sir,
Your obedient servant,
A. RUSSELL,
For Surveyor General.

J. L. McDOUGALL, Esq.,
Auditor-General,

August 12, 1882.

Dominion Lands.

SIR,—I beg to call your attention to the accounts of Mr. W. F. King, D.L.S., in which there appears two sums as allowances for board while in Ottawa, say $17.50 and $118.75.

Mr. King being appointed by Order in Council June 13th, 1881, at a salary of $1,600.00 per annum, no further allowance should be granted without an additional Order in Council.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

A. RUSSELL, Esq.,
Acting Deputy Minister Interior.

September 11, 1882.

Dominion Lands.

SIR,—I would inform you that I have not, as yet, received any details or vouchers for the expenditure of Letter of Credit cheques 422 and 423, for $2,920* and $1,500 respectively, issued by you on 25th February last, in favor of the Deputy Minister of Finance.

I would be obliged by your forwarding these documents as soon as possible.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

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* Receipt of Mr. Rice for £400 stg. for dissemination of literature, has been furnished on account of this amount.

October 3, 1882.

Dominion Lands.

SIR,—I would call your attention to the following statement of advances made to Mr. D. Codd formerly Dominion Land Agent at Winnipeg, to defray travelling and other expenses, and for which no details nor vouchers have yet reached this office.

November 16, 1880, cheque No. 322	$ 340
April 4, 1881, cheque No. 648	300
July 12, 1881, cheque No. 30	300
" " " " " 31	100
August 22, 1881, cheque No. 190	500
Total	$1,540

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, November 20, 1882.

Dominion Lands.

SIR,—My attention has just been called to the fact, that Mr. J. McD. Gordon, a clerk of your department, has been paid, in addition to his ordinary salary for the months of May and June last, a further sum of $200, which has been charged to Dominion Lands.

I would beg to make the following enquiries and observations regarding this transaction:—

1. No Order in Council having been passed, on what authority was he transferred to the outside service and his salary increased from $850 to $1200 per annum?

2. As he was paid for May and June by your letter of credit cheque, why was his name retained on your Civil Government pay list for these months?

3. The two cheques issued to Mr. Gordon for Civil Government salary for May and June, have been returned to this office, properly endorsed, under what circumstances did he cash these cheques which he must have known were issued in error?

I have the honor to be, Sir,
Your obedient servant,
J. L McDOUGALL,
Auditor-General.

LINDSAY RUSSELL, Esq.,
Deputy Minister of Interior.

OTTAWA, December 4, 1882.

SIR,—I have the honor, by direction of the Minister of the Interior, to acknowledge the receipt of your letter of the 20th ult., with respect to the payments made by this Department to Mr. J. McD. Gordon, Agent of Dominion Lands, Qu'Appelle, on account of salary, and to reply to your several enquiries and observations as follows:—

1. The authority of Council has this day been asked for Mr. Gordon's appointment as Dominion Lands Agent at Qu'Appelle. That formal authority for Mr. Gordon's transfer from headquarters to the Qu'Appelle Agency was not obtained at the time it took place, occurred through oversight of the fact that such authority was needed in addition to the Minister's order, on which the action was taken.

2. The absence of the Order in Council, and the fact that until the current fiscal year, the Departmental pay list was in charge of Mr. Howe, and the pay list for the

outside Dominion Lands service in charge of the accountant, will explain the appearance of Mr. Gordon's name concurrently on the civil list and on the outside service list for the months of May and June. The accountant has charge of both pay lists now, and has been instructed to arrange for the refund of the amount over paid to Mr. Gordon out of the balance which will be coming to him under the operation of the Order in Council providing for his appointment.

3. You are mistaken in supposing that Mr. Gordon knew the Civil Government cheques he received, were issued in error. I called his attention to the fact some months ago, and his correspondence shows that until then he was under the impression that the issue of the two cheques each month was intentional.

4. The expression of opinion in this paragraph calls for the remark that the Minister of the Interior is not aware of any provision of law which would operate to prevent him from availing himself of the service of any clerk or officer in his Department in the performance of special duty or as one of the outside staff, and paying him on his own authority such remuneration as he may think proper, until the sanction of Council can conveniently be had, if the expenditure be provided for by Parliament.

5. The intention of the Minister is that Mr. Gordon shall remain for the present, at all events, an outside Agent, and as already explained the authority of Council has been asked for his employment in that capacity heretofore.

6. I am to say that the Minister does not feel called upon, either as a matter of expediency or of law, to obtain a special Order in Council authorizing the employment of each temporary assistant in the outside service. There are numerous other clerks besides Mr. A. J. Fraser, whom he has judged it in the public interest to employ temporarily in connection with our Dominion Land service in the North-West. The foundation in law for the position taken in the paragraph is not apparent. Mr. Fraser's services have been so satisfactory, that it is now proposed to appoint him permanently at $700 per annum, his appointment to date from the time when he commenced his duties as assistant to Mr. Gordon, the 1st May last.

7. Before your letter was received steps had been taken to effect what you suggest in the 7th paragraph.

I have the honor to be, Sir,
Your obedient servant,
A. M. BURGESS,
Secretary.

J. L. McDougall, Esq.,
Auditor-General.

Ottawa, December 9, 1882.

Dominion Lands.

Sir,—I have the honor to acknowledge the receipt of your letter No. 52800, and I have to express my obligations for the careful consideration which has been given by your Department, to the various points which, it seemed to me, might properly form a subject of remark.

Much that is done by the Government, in financial as in other matters, being the growth of usage, the office, whose duty it is to see that uniformity prevails, must depend entirely for its information on the different Departments, when the rule has not been fixed by Parliament or by Order in Council.

So that we may the more clearly understand one another, I shall again allude briefly to one or two paragraphs in your letter.

First, however, let me say that I gladly learn of my having been mistaken in supposing that Mr. Gordon must have known he was not entitled to the concurrent payments.

Paragraph 4.—I would refer you to the 49th Section of the Civil Service Act of 1882, which prevents the payment of any sum to a person employed under that Act,

in addition to his regular pay, until the additional amount has been specially voted by Parliament. Sec. 20, Cap. 34, 31 Vic., strikes me as having been enacted with the same object. You will observe that I take your words "if the expenditure be provided by Parliament" not to mean special provision, there having been no special provision for Mr. Gordon. I see very great objection to a Department making it a practice of doing what requires an Order in Council, without first obtaining the Order. Cases may occur when it is expedient not to wait for an Order in Council, but they are not frequent.

Paragraph 5.—This office, as I take it, is not called upon to investigate whether a person whose position is fixed as of the Inside Service, has been for any length of time engaged in outside work, but whenever his name appears in outside pay-sheets, it is concluded that he has abandoned the Inside Service.

Paragraph 6.—I am sorry to be understood to have contended that temporary assistance could not be legally obtained except under an Order in Council. Both Mr. Gordon and Mr. Fraser were permanent clerks of the Inside Service, both names appeared on the outside pay list, and superannuation abatements were made from their salaries. These facts led me to suppose that they were considered by your Department as permanent employés of the Outside Service.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

A. M. Burgess, Esq.,
Secretary Department of Interior.

Ottawa, November 23, 1882.

Dominion Lands, 1881-82.

Sir,—I observe that the salaries of certain officers, who were appointed to your Department, as from the 1st April and the 1st June last, have been charged to the Appropriation for Dominion Lands, instead of Civil Government.

I would draw your attention to the over payments made these officers, as per memorandum below, which, if refunded at once, could yet be deducted from the expenditure of last year.

Edwin F. W. Sowter.	Paid for April, May and June, $182; entitled by Order in Council 23rd May, $171.51.	$10 49
Bradish Billings.....		10 49
Rudolph Rauscher		10 49
Lambert J. Brook....	Paid for June, $60; entitled to, by Order in Council 30th June, $57.17.	2 83
Robt. M. Bonfellow...		2 83
Ernest Genest.....		2 83
Francois Loyer.....	Paid for June, $45; entitled to, by Order in Council 30th June, $32.92.....	12 08
		$52 04

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

Lindsay Russell, Esq.,
Deputy Minister of Interior.

STATEMENT of Unprovided Items and Balances of Appropriations on the 30th June, 1882, showing the amounts which then lapsed and those which were brought forward by Order in Council.

Balances.	Unprovided.	Carried Forward to 1882-83.	Lapsed.
	$ cts.	$ cts.	$ cts.
Charges of Management			25,202 90
Civil Government—			
Governor-General's Secretary's Office		650 20	
Privy Council		560 06	
Justice		386 79	
do Penitentiaries Branch		166 67	
Militia		874 79	
Secretary of State		465 07	
Interior		10,665 05	
Indian Affairs		1,264 88	
Auditor-General		42 15	
Finance		1,230 10	
Treasury Board		1,750 00	
Inland Revenue		1,560 28	
Customs		1,253 03	
Post Office		9,165 23	
Agriculture		264 56	
Marine and Fisheries		400 54	
Public Works		1,068 50	
Railways and Canals		900 25	
Contingencies	*20,811 61		
Stationery		827 53	
New appointments		2,281 07	
High Commission—Contingencies		164 75	
Justice			9,177 60
Russell *vs.* Woodward		5,000 00	
Police, Dominion			658 89
Penitentiaries—			
Kingston			14,954 71
St. Vincent de Paul	762 90		
Dorchester			3,148 72
Manitoba	1,165 37	1,000 00	
British Columbia			1,553 48
Legislation—			
Senate Contingencies	‡2,059 05		
Commons do			1,231 65
Library Staff			2,500 77
Printing and Binding of the Laws			2 386 29
Parliamentary Printing			31,534 95
Miscellaneous do			984 03
Clerk of the Crown in Chancery			109 57
Family late — Thompson, M.P.		1,000 00	
Geological Survey		166 27	
Observatories			287 13
Arts, Agriculture, &c.—			
Care of Archives		1,710 73	
Patent Record	57 47		94 71
Criminal Statistics		1,859 45	1,724 46
Census		21,421 87	
Emigration	1,239 24		
Quarantine		1,544 22	
Marine Hospitals			6,674 08
Shipwrecked and Disabled Seamen			4,225 35
Pensions—			
Judges, B.C.			3,622 44
Veterans, 1812		4,045 00	
New Militia			204 56
Compensation in lieu of land			268 34
Carried forward	26,095 64	73,689 04	110,544 63

‡ Paid from surplus Indemnity Fund, *Vide* 31 Vic., Cap. 3, Sec. 9.

STATEMENT of Unprovided Items and Balances of Appropriations on the 30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1882-83.	Lapsed.
	$ cts.	$ cts.	$ cts.
Brought forward	26,095 64	73,689 04	110,544 63
Mounted Police		11,543 53	
Militia—			
Military Branch and District Staff			3,990 45
Brigade-Majors			1,178 40
Drill Instruction		1,528 10	
Ammunition			
Clothing		9,569 12	
Military Stores			
Public Armouries and care of arms			400 13
Drill Pay, &c		12,905 30	
Contingencies		3,515 16	
Drill Sheds and Rifle Ranges			55 97
Military Properties			22 94
Military Schools, &c.		2,629 76	
Military College			62 48
"A" and "B" Batteries		11,820 86	
Converting Ordnance			3,000 00
Intercolonial Railway—			
Wharf and Elevator at Halifax	*9,103 18		
Halifax Extension		993 34	
do Passenger Station		4,000 00	
Increased accommodation at St. John	*3,846 69		12,625 86
Flour shed		4,589 87	
Completion of road		10,260 26	
Rivière du Loup Branch		5,418 14	5 00
do Rolling Stock		137,746 16	
do do additional		104,794 80	
Award, Johnston & Co	0 11		
Land Damages, Jos. White, *et al*		230 00	
HeirsMoffatt, transport of rails		4,777 25	
Thos. B. Smith, costs *re* fencing		176 87	
Land for station purposes			1,092 00
F Shanly and Staff			41 88
Railway ties (Girouard)			2,640 00
J. Wilson, land			1,500 00
Fees to Arbitrators			5 00
D. Macpherson			500 00
St. Charles Branch	660 30		
Prince Edward Island Railway		400 00	
Pacific Railway—			
Canada Central Subsidy		112,800 00	463,000 00
Fort William to English River			
English River to Eagle River			
Eagle River to Keewatin		197,286 99	5,397,967 79
Keewatin to Selkirk			
West of Red River	8,744 74		
Rolling Stock	6,940 00		
Pembina Branch		4,521 79	
British Columbia		753,458 51	800,000 00
Telegraph Lines		2,194 00	
Station accommodation		16,762 62	78,000 00
Subsidy to Canadian Pacific Railway		1,790,000 00	†1,206,304 42
Advertising	220 08		
Carried forward	55,610 74	3,277,611 47	8,082,936 95

†This amount is lapsed, being the cost of the section west of Red River, deducted from Pacific Railway subsidy.

STATEMENT of Unprovided Items and Balances of Appropriations, on the 30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1882-83	Lapsed.
	$ cts.	$ cts.	$ cts.
Brought forward	55,610 74	3,277,611 47	8,082,936 95
Canals—			
Lachine		97,354 65	1,010,760 00
Cornwall		18,582 28	40,000 00
St. Lawrence		1,056 59	219,000 00
Welland		44,597 83	492,000 00
St Anne's Lock			202,199 51
Carillon		16,397 46	294,000 00
Grenville			367,383 79
Culbute		432 85	
St. Peter's		2,529 00	3,239 24
Murray		1,864 37	41,000 00
Miscellaneous		10,000 00	8,863 16
Public Buildings, Ottawa—			
Conservatory			90 00
Supreme Court			120 80
Grounds			4,584 50
Telegraph Lines			1,226 56
Dominion Lands	*96,563 73		
Public Works Consolidated Fund—			
Lachine Canal, dredging		21 34	
Chambly Canal, raising banks		3 59	
Trent Works, survey		163 49	
Welland Canal, Dunnville bridge		1,945 25	8,961 56
do refund to E. V. Bodwell		321 49	
do damages to steamer "M. C. Upper"		68 66	
Baie Verte Canal			180 00
Burlington Bay, renewal of piers		5,540 71	
River Tay, survey		1 35	
Williamsburg Canal, waste weir		5,000 00	
Miscellaneous works Arbitrations and awards Surveys and inspections		14,490 82	8,469 15
Public Buildings, Ontario			15,124 73
Ottawa Drill Shed		1,472 84	
Rideau Hall, rose and stove house		2,250 00	
Belleville Public Buildings		3,150 36	
Kingston Penitentiary		7,043 43	
St. Catharines Post Office		3,312 66	
Toronto Military Buildings		1,976 00	
Stratford Public Buildings		7,786 63	
Brockville do		4,910 00	
Public Buildings, Quebec			37,093 30
Grosse Isle		1,239 40	
Quebec Fortifications		2,401 04	
do Citadel		6,090 12	
Lévis Fortifications		4,168 92	
Durham Terrace		3,456 14	
Dufferin improvements		6,362 50	
Three Rivers Barracks		1,397 64	
Sherbrooke Post Office		9,331 79	
St. Vincent de Paul Penitentiary		8,911 62	
Chicoutimi Marine Hospital		5,251 85	
St. Helen's Island Military Buildings		3,924 87	
Hull Post Office and Inland Revenue		6,206 41	
Public Buildings, Nova Scotia			140 83
Sydney Marine Hospital		1,763 18	
Carried forward	152,174 47	3,590,390 60	10,837,374 08

STATEMENT of Unprovided Items and balances of Appropriations, on the 30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried forward to 1883.	Lapsed.
	$ cts.	$ cts	$ cts.
Brought forward	152,174 47	3,590,390 60	10,837,374 08
Public Works Consolidated Fund—*Continued.*			
Public Buildings, Nova Scotia—*Concluded.*			
Pictou Marine Hospital		4,387 00	
New Glasgow Public Buildings		4,000 00	
Public Buildings, New Brunswick			9,764 54
Dorchester Penitentiary		21,374 30	
Woodstock Post Office		5,519 78	
St. John Marine Hospital		9,138 57	
St. John Custom House	2,823 05		
Sussex Post Office		3,081 70	
Public Buildings, Prince Edward Island			4 69
Charlottetown Marine Hospital		4,531 94	
Public Buildings, Manitoba			21,787 11
Penitentiary, Stony Mountain		556 02	
Parliament Buildings, Winnipeg		13,810 54	
Lieut.-Governor's residence, Winnipeg		9,995 80	
Public Buildings, North-West Territories			10,000 00
Immigrant shed, west of Winnipeg		1,665 80	
Public Buildings Generally, N.W.T		7,088 69	
Public Buildings, British Columbia			12,245 04
Custom House, Victoria		5,000 00	
Post Office		611 05	
Public Buildings, New Westminister		4,896 20	
Post Office, Nanaimo		2,974 67	
Public Buildings Generally			2,444 21
Rents, repairs, &c			16,930 12
Telephonic service		2,141 70	
Harbors, Ontario			11,885 59
Cobourg		3,426 56	
Rondeau		1,840 00	
Kincardine		513 52	
Toronto		3,530 95	
Goderich		5,612 94	
Port Elgin		6,819 03	
Neebish		1,500 00	
Harbors, Quebec			1,340 37
Isle aux Coudres		500 00	
Etang du Nord		3,587 37	
Isle aux Grues		1,863 82	
Baie St. Paul		1,257 30	
Yamachiche		3,000 00	
Nicolet		14,405 48	
Richelieu		1,200 80	
St. Lawrence Steamboat Channel		1,308 70	
Ottawa, Bristol and Portage du Fort		3,701 00	
Yamaska		7,991 98	
Berthier (*en haut*)		1,849 35	
Harbors, Nova Scotia			47 21
Benacadie Pond		2,283 80	
Brooklyn		1,072 24	
Hampton		727 63	
Great Village, Londonderry		8,000 00	
Ragged Pond		1,000 00	
Main-à-Dieu		2,403 78	
Harbors, New Brunswick			7,079 48
St. John		29,700 45	
Carried forward	154,997 52	3,800,261 06	10,930,902 44

STATEMENT of Unprovided Items and balances of Appropriations, on the 30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried forward to 1883.	Lapsed.
	$ cts.	$ cts.	$ cts.
Brought forward	154,997 52	3,800,261 06	10,930,902 44
Public Works Consolidated Fund—*Continued.*			
Harbors, New Brunswick—*Concluded.*			
Point du Chêne		2,626 00	
Quaco		13,031 32	
St. Andrews		1,927 48	
Cocaigne		4,058 24	
Harbors, Prince Edward Island			610 81
Tignish		4,172 80	
Rustico		13,950 40	
Campbell's Cove		2,708 80	
Colville Bay		3,810 13	
Harbors, British Columbia			82 40
Victoria		4,714 01	
General repairs		1,595 93	
Harbors, Manitoba			8,029 57
General repairs		616 61	
Harbors, North-West Territories			19,285 52
Harbors, Maritime Provinces Generally		566 13	380 26
Harbors and Rivers Generally	83 35		
Dredging		24,665 94	6,517 98
Slides and Booms		5,283 51	
Union Suspension Bridge			87 20
Metapedia Road			233 80
Telegraphs			90 49
Baie St. Paul to Chicoutimi and Maritime Provinces		2,833 17	
Semaphores, Maritime Provinces		8,013 77	
Port aux Basque to Cape Ray		1,750 00	
Cable, Strait San Juan, B.C		2,500 00	
Signal Service Gererally		245 73	
Miscellaneous			15,759 14
Miscellaneous Works		1,624 10	
Negro Point, Fort Dufferin		4,951 62	
Ocean and River Service—			
Dominion Steamers			17,009 70
Steamer to replace "Lady Head"			34 60
S.S. "Charybdis"		6,649 97	
Subsidy—Magdalen Islands			2,700 00
Grand Manan and Mainland			2,010 00
Canada and Brazil			37,833 33
France and Quebec			50,000 00
Liverpool, St. John and Halifax			25,000 00
Examination of Masters and Mates			267 99
Rewards for saving life		787 99	
Investigating wrecks			636 81
Registration of Shipping			383 31
Obstructions in Rivers		383 49	
Water Police, Quebec and Montreal			183 44
Lighthouse and Coast Service—			
Salaries and allowances			5,457 39
Agencies, rents, contingencies, &c			2,430 81
Maintenance, repairs, &c			17,278 76
Cape Race Light			2 57
Construction of Lighthouses		612 63	
do Sands Head Lighthouse, B.C		7,993 10	
Carried forward	155,080 87	3,922,333 93	11,143,213 32

STATEMENT of Unprovided Items and Balances of Appropriations, on the 30th June, 1882, &c.—*Continued.*

Balances.	Unprovided.	Carried forward to 1882-83.	Lapsed.
	$ cts.	$ cts.	$ cts.
Brought forward	155,080 87	3,922,333 93	11,143,213 32
Fisheries			3,640 94
Steamboat Inspection			164 03
Insurance Inspection			927 13
Indians—			
Nova Scotia		9 35	
New Brunswick		1 31	
Prince Edward Island		5 59	
British Columbia		1,875 56	
Manitoba and North-West Territories	*192,920 19		
Miscellaneous—			
Canada Gazette			5 00
Miscellaneous printing	6,358 77		
Unforeseen expenses			29,708 93
Commutation of duties to Army and Navy			2,593 97
Government, North-West Territories			16,168 72
do Keewatin			4,846 73
Governor General's visit to North-West Territories			17 16
Temperance Act			191 78
Headquarters, Mounted Police		20,000 00	
Pack Trail, Kootenay and Fort McLeod			2,500 00
Services of J. L. Legaré (Sioux)		2,000 00	
Fishermen in Nova Scotia			1,000 00
Consolidation of Dominion Statutes	85 60		
Commissions of enquiry	*9,668 95		
Monument to Sir Geo E. Cartier			10,000 00
Clandestine landing of arms	*100 00		
International Fisheries' Exhibition			66 67
Niagara Falls Commission			699 15
Sir Charles Tupper's speech, C.P.R. Policy	*816 35		
Costs, Queen *vs.* Bourassa	*78 90		
Refunds, superannuation abatements			500 00
25 copies of *Les Fleurs Boreales*			31 25
Dominion Annual Reports		900 00	
Collection of Revenue—			
Customs			8,205 15
Excise			18,283 15
Weights and Measures and Gas			14,026 51
Inspection of Staples			2,066 56
Adulteration of Food			31 94
Culling Timber			21,040 96
Post Office	*8,225 21		
Intercolonial Railway	169,657 48		
do do Windsor Branch		13,160 44	1,487 42
Prince Edward Island Railway		21,976 60	
Pacific Railway		429 12	
Canal Tolls Collection			494 59
do repairs and working		80,382 50	
Slides and Booms dues, collection			1,732 44
do repairs and working		8,850 80	
Telegraph lines, Prince Edward Island			160 02
do British Columbia		353 13	
do Gulf of St. Lawrence			1,344 85
Carried forward	542,992 32	4,072,278 33	11,285,148 37

STATEMENT of Unprovided Items and Balances of Appropriations, on the 30th June, 1882, &c.—*Concluded.*

Balances.	Unprovided.	Carried forward to 1882-83.	Lapsed.
	$ cts.	$ cts.	$ cts.
Brought forward	* 542,992 32	4,072,278 33	11,285,148 37
Collection of Revenue—*Concluded.*			
Agent and contingencies, British Columbia			1,804 16
Fisheries Bulletin		3,000 00	
Dominion Lands		20,994 32	
Minor Revenue			4,083 59
Total	542,992 32	4,096,272 65	11,291,036 12

* Authorized by special warrant of the Governor General.

J, PATTERSON,

Assistant Auditor.

EXPENDITURE of the Year 1881-82

Estimates under Statute.	Estimates, 1881-82.	Supplementary Estimates, 1881-82.	Balances from 1880-81.	Transfer from Public Works Revenue.	Total Estimates.	Service.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
7,860,547 30	.....	.....	.....	.....	7,860,547 30	Interest on Public Debt...
.....	215,277 96	1,000 00	.....	.....	216,277 96	Charges of Management.
20,000 00	.....	.....	.....	.....	20,000 00	Premiums, Discounts and Exchange .....
1,321,405 75	.....	.....	.....	.....	1,321,405 75	Sinking Funds.....
227,266 66	729,501 50	6,455 00	.....	.....	963,223 16	Civil Government.....
.....	5,000 00	.....	.....	.....	5,000 00	Stationery Stock.....
561,570 00	37,460 00	5,948 50	.....	.....	604,978 50	Justice .....
.....	13,500 00	.....	.....	.....	13,500 00	Dominion Police .....
.....	292,985 61	19,359 79	.....	.....	312,345 40	Penitentiaries.....
344,910 00	291,695 50	15,310 00	.....	.....	651,915 50	Legislation .....
.....	96,900 00	15,260 66	311 14	.....	112,471 80	Geological Survey and Observatories .....
.....	22,200 00	.....	2,986 77	.....	25,186 77	Arts, Agriculture and Statistics .....
.....	200,000 00	.....	74,093 29	.....	274,093 29	Census .....
.....	197,366 00	56,000 00	.....	.....	253,366 00	Immigration & Quarantine
.....	64,000 00	.....	.....	.....	64,000 00	Marine Hospitals.....
57,773 26	44,776 32	.....	4,840 00	.....	107,389 58	Pensions .....
155,000 00	.....	.....	.....	.....	155,000 00	Superannuation .....
.....	290,000 00	90,000 00	.....	.....	380,000 00	Mounted Police .....
6,600 00	741,500 00	37,000 00	38,390 46	.....	823,490 46	Militia .....
.....	1,635,211 60	158,801 16	276,576 93	.....	2,070,589 69	Public Works and Buildings.....
126,533 33	383,190 00	32,901 59	.....	.....	542,624 92	Ocean and River Service.
.....	488,356 00	7,300 00	.....	.....	495,656 00	Lighthouse and Coast Service.....
.....	92,800 00	3,541 65	.....	.....	96,341 65	Fisheries .....
.....	15,000 00	.....	.....	.....	15,000 00	Steamboat Inspection.....
4,000 00	6,000 00	.....	.....	.....	10,000 00	Insurance Inspection .....
.....	660,246 55	332,139 47	.....	.....	992,386 02	Indians.....
3,457,525 60	.....	.....	.....	.....	3,457,525 60	Subsidies to Provinces.....
3,800 00	157,402 98	28,418 17	1,062 93	.....	190,684 08	Miscellaneous.....
						Charges on Revenue—
.....	732,119 00	.....	.....	.....	732,119 00	Customs.....
.....	267,856 66	31,000 00	.....	.....	298,856 66	Excise.....
.....	83,350 00	.....	.....	.....	83,350 00	Weights and Measures and Gas .....
.....	3,000 00	.....	.....	.....	3,000 00	Inspection of Staples...
.....	10,000 00	.....	.....	.....	10,000 00	Adulteration of Food..
.....	66,800 00	.....	.....	.....	66,800 00	Culling Timber .....
.....	1,943,500 00	10,000 00	18,842 04	.....	1,972,342 04	Post Office.....
.....	1,798,000 00	327,000 00	53,819 32	.....	2,178,819 32	Railways .....
.....	474,320 00	17,552 00	33,492 75	.....	525,364 75	Canals .....
.....	*114,553 94	29,000 00	11,293 50	.....	154,847 44	Public Works .....
.....	70,466 60	23,306 66	9,120 63	.....	102,893 89	Dominion Lands .....
.....	10,000 00	.....	.....	.....	10,000 00	Minor Revenues.....
2,758,880 00	.....	.....	.....	.....	2,758,880 00	Redemption of Debt.....
.....	446,668 88	377,422 37	39,263 69	.....	863,354 94	Intercolonial Railway ....
.....	.....	802 03	.....	.....	802 03	Prince Edward Island Railway.....
.....	10,737,000 00	3,662 61	4,654,804 48	.....	15,395,467 09	Pacific Railway.....
.....	3,325,850 00	114,259 46	1,101,296 81	.....	4,541,406 27	Public Works—Capital...
.....	300,000 00	50,000 00	65,318 59	.....	415,318 59	Dominion Lands—Capital
.....	.....	.....	.....	*18,402 56	18,402 56	Ontario & Quebec Special Account.....
.....	.....	392,358 66	.....	.....	392,358 66	Unprovided Items, 1880-81
16,905,811 90	27,063,855 10	2,185,799 78	6,385,513 33	18,402 56	52,559,382 67	

compared with Estimates.

Expenditure.	Amounts Carried to 1882-83.	Lapsed Balances.	Unprovided.	Expenditure under Statute.		Total Estimates.
				Less than Estimated.	More than Estimated.	
$ cts.	$ cts	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
7,740,804 47	.....	.....	.....	119,742 83	.....	7,860,547 30
191,075 06	.....	25,202 90	.....	.....	.....	216,277 96
68,487 62	.....	.....	.....	.....	48,487 62	20,000 00
1,226,205 80	.....	.....	.....	95,199 95	.....	1,321,405 75
946,031 65	35,113 97	.....	20,811 61	2,889 15	.....	963,223 16
4,172 47	827 53	.....	.....	.....	.....	5,000 00
581,695 72	5,000 00	9,177 60	.....	9,105 18	.....	604,978 50
12,841 11	.....	658 89	.....	.....	.....	13,500 00
293,616 76	1,000 00	19,656 91	1,928 27	.....	.....	312,345 40
582,200 36	1,000 00	38,747 26	2,059 05	32,026 93	.....	651,915 50
112,018 40	166 27	287 13	.....	.....	.....	112,471 80
20,741 89	3,570 18	1,819 17	57 47	.....	887 00	25,186 77
252,671 42	21,421 87	.....	.....	.....	.....	274,093 29
253,061 02	1,544 22	.....	1,239 24	.....	.....	253,366 00
53,100 57	.....	10,899 43	.....	.....	.....	64,000 00
101,196 96	4,045 00	4,095 34	.....	.....	1,947 72	107,389 58
160,319 95	.....	.....	.....	.....	5,319 95	155,000 00
368,456 47	11,543 53	.....	.....	.....	.....	380,000 00
772,811 79	41,968 30	8,710 37	.....	.....	.....	823,490 46
1,423,440 74	435,480 25	214,575 10	2,906 40	.....	.....	2,070,589 69
398,739 29	7,821 45	136,064 18	.....	.....	.....	542,624 92
461,880 74	8,605 73	25,169 53	.....	.....	.....	495,656 00
92,700 71	.....	3,640 94	.....	.....	.....	96,341 65
14,835 97	.....	164 03	.....	.....	.....	15,000 00
9,072 87	.....	927 13	.....	.....	.....	10,000 00
1,183,414 40	1,891 81	.....	192,920 19	.....	.....	992,386 02
3,530,999 48	.....	.....	.....	.....	73,473 88	3,457,525 60
116,713 21	22,900 00	68,329 36	17,108 57	.....	149 92	190,684 08
723,913 85	.....	8,205 15	.....	.....	.....	732,119 00
280,573 51	.....	18,283 15	.....	.....	.....	298,856 66
69,323 49	.....	14,026 51	.....	.....	.....	83,350 00
933 44	.....	2,066 56	.....	.....	.....	3,000 00
9,968 06	.....	31 94	.....	.....	.....	10,000 00
51,360 65	.....	21,040 96	.....	.....	5,601 61	66,800 00
1,980,567 25	.....	.....	8,225 21	.....	.....	1,972,342 04
2,311,423 22	35,566 16	1,487 42	169,657 48	.....	.....	2,178,819 32
444,487 66	80,382 50	494 59	.....	.....	.....	525,364 75
137,602 04	12,203 93	5,041 47	.....	.....	.....	154,847 44
81,899 57	20,994 32	.....	.....	.....	.....	102,893 89
5,916 41	.....	4,083 59	.....	.....	.....	10,000 00
4,307,805 51	.....	.....	.....	.....	1,548,925 51	2,758,880 00
585,568 79	272,986 69	18,409 74	13,610 28	.....	.....	863,354 94
402 03	400 00	.....	.....	.....	.....	802 03
4,589,075 79	2,877,023 91	7,945,272 21	15,904 82	.....	.....	15,395,467 09
1,664,123 68	192,815 03	2,684,467 56	.....	.....	.....	4,541,406 27
511,882 32	.....	.....	96,563 73	.....	.....	415,318 59
18,402 56	.....	.....	.....	.....	.....	18,402 56
392,358 66	.....	.....	.....	.....	.....	392,358 66
39,140,895 39	4,096,272 65	11,291,036 12	542,992 32	258,964 04	1,684,793 21	52,559,382 67

JAMES PATTERSON, *Assistant Auditor.*

Government
Publications